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ORIGINAL ARTICLE

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Corporate social responsibility (CSR) in Vietnam: a conceptual framework

Minh Nguyen^{*} , Jo Bensemam and Stephen Kelly

Abstract

As the phenomenon of corporate social responsibility (CSR) establishes itself more globally, the question arises as to the nature of CSR in developing countries. Vietnam is one example of a developing country undergoing rapid economic growth coupled with societal challenges, driven by increased business activity. To date, however, there is a dearth of context-sensitive research on CSR in Vietnam, while the distinct political, economic, social and cultural context makes Vietnam an appropriate environment for critiquing the relevance of universal CSR theories in a local context. This paper provides a critical review of the peculiarities of the Vietnamese context, and proposes a conceptual framework consisting of three specific institutional level factors that potentially influence the nature of CSR in Vietnam. These contextual factors include tradition, political governance and modernity. In addition to emphasizing the context in which CSR is conceptualized and practiced, this paper also builds a theoretical foundation that aids in the development of CSR debates, in particular the parameters influencing CSR conceptualizations (CSR Thinking) and the implementation of CSR (CSR Doing) in Vietnam.

Keywords: Corporate social responsibility, Vietnam, Conceptual framework, Context, National-level institutions

Introduction

The world is arguably witnessing a genuine change in public perceptions over the role of business in society. While business contributions to economic growth, wealth creation, and employment are a given, business is also being ascribed roles and a non-economic significance that may not have previously been expected. There are expectations that business will come up with solutions to many of the twenty-first century's main social and environmental challenges, such as water accessibility, global warming, climate change, and affordable health care (Blowfield & Murray, 2014). In the midst of this shifting set of expectations, businesses worldwide face increasing pressure to adopt or improve corporate social responsibility (CSR) activities.

Emerging from the academic critique of CSR concepts and practices, there has been a growing recognition that CSR is a highly contextual and contingent concept (Davidson, 2016). Recent writings argue that given CSR is concerned with the responsibilities of businesses with regard to other actors in society, it needs to be studied

in the context of where it is being practiced (Doh et al., 2016). However, context has not been extensively pursued in country studies of CSR (Örtenblad, 2016; Tilt, 2016). Davidson (2016), for example, found that many past studies cited and used theoretical models that are predominantly Western for CSR research in places such as India and China. Consequently, this brings into focus concerns and arguments against the applicability and transferability of frameworks and conclusions made in developed countries to those that are developing (Jamali & Karam, 2016).

In this paper, we develop a multilevel conceptual framework, consisting of three institutional contextual factors, namely tradition, political governance, and modernity, to understand the nature of CSR in Vietnam. 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), we are also careful to acknowledge limitations that may be tied to the direct adoption of such frameworks for examining CSR in Vietnam. The foundational assumptions of these frameworks centralize the predominance of market-based forms of organization in liberal

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market economies, which are supported through coherent systems of governance, strong regulatory oversight, and enforcement of contractual rights (Jamali & Karam, 2016). However, these contextual institutional arrangements, as will be discussed in the next section, are not evident in the case of Vietnam, as they have had a history of dysfunctional markets, underlined by arbitrary law enforcement, bureaucratic inconsistency, and corruption (Vuong, 2014). Therefore, our paper seeks to refine and extend existing core theories in the CSR field by developing an alternative framework that is explicitly tied to the peculiar institutional constellations characteristic of Vietnam.

Our paper makes three important theoretical contributions. First, by contextualizing institutional thinking in the Vietnamese context, our model addresses and overcomes the complexity and inconsistencies of institutional theory which is believed to be lacking explanatory power of CSR-related phenomena in Vietnam (Tran & Jeppesen, 2016). Second, we capture the inherent complexity of context by incorporating a multilevel framework within the social context of CSR in our model. This, in turn, can provide a refined understanding of the individual and organizational beliefs, attitudes, and practices that possibly influence the interpretations of CSR and CSR-related behaviours in Vietnam. This also gives rise to our third contribution, which is the rich insight this study offers into the links between the nature of CSR and Vietnam's traditional philosophical foundations, the evolution and structure of the Vietnamese economy, and its changing management systems. This effort then provides a fundamental foundation for future CSR discourse, in particular on parameters that explain CSR conceptualizations (CSR Thinking) and the implementation of CSR (CSR Doing) in Vietnam.

Theoretical approach, methods and scope of the study

Theoretically, this paper is underpinned by two particular standpoints. One is the institutional approach enabling CSR to be located in the context of an economy that has transformed from the classical socialist system, to a socialist market economy with considerable influence from the state. The second approach is symbolic-interactionism which is based on the premise that people act toward things based on their associated meaning, and these meanings are derived from social interaction and modified through interpretation (Blumer, 1986). This paradigm under social constructionism epistemology argues that the nature of CSR is not solely the result of institutional pressures but has been socially constructed and therefore, is open to negotiation and change (Hacking, 2003). In other words, both approaches suggest that CSR should be viewed as a situated phenomenon and its meanings are not fixed or inevitable

as they are the product of historical events, social forces, and ideology.

It is also worth noting that the concept of CSR has had a long and diverse history in the literature, but there is no generally accepted definition of CSR (Cochran, 2007). This paper does not intend to adopt or defend a particular definition given this is outside the realm of the present scope. However, for the purpose of this paper, CSR is conceived as an umbrella term that captures the variety of ways in which business relationships with society are being defined, managed, and practiced (Frynas & Yamahaki, 2016).

This conceptual paper is based solely on a critical review and analysis of literature, and several methods were used to collect the data. First, using Google Scholar, we systematically searched for peer-reviewed journal articles and book chapters written in English related to the political, economic, social, and cultural context of Vietnam. Secondly, articles on CSR in general and CSR in Vietnam in particular were collected using three key business and management databases of scientific research, including Web of Science, Scopus, and Business Source Premier (EBSCO). As CSR has various synonyms or alternative labels, besides searching for the key terms, such as "corporate social responsibility" and "Vietnam" in the title, topic and/or abstracts, we also included the following CSR-related keywords, namely 'corporate sustainability', 'corporate responsibility', 'stakeholder management', 'corporate social responsiveness', 'corporate social performance' and 'corporate citizenship' in our search criteria. Our sampling of CSR research in Vietnam focused upon a purposive rather than exhaustive method, in favour of a thematically driven approach to literature inclusion and analysis. Thus, we constrained our search within a recent 17-year period, from 2000 to 2017 and all selected papers were double-checked to ensure that they were relevant to CSR. This type of review is consistent with other influential and widely cited reviews in the CSR literature (See for example, Crane & Glozer, 2016; Lockett, Moon, & Visser, 2006; Moon & Shen, 2010). However, it is worth noting that given the status of scientific publications on social sciences in Vietnam – a field often criticized for having low productivity (Ho et al., 2017), our data coverage is wider than the criteria employed by previous reviews as it allows for the significance and explanations of findings to be explored.

The main purpose of this process is not only to gather as much detail about the Vietnamese institutional context and its relationship to organizational structure and process, but to also gain insight into the development of the CSR literature in and relating to Vietnam. To maintain consistency in what we refer to as institutional level, we use a definition derived from institutional theory where institutions are defined as "social structures that

have attained a high degree of resilience” (Scott, 2001, p. 48). According to Scott’s institutional theory, we then adopted an iterative, constant comparison approach, discussing observations and identifying commonalities and divergences across and between the literature against the three pillars of institutions – cognitive, normative, and regulative – in order to explore and identify the key contextual factors and to further understanding about how they affect the nature of CSR in Vietnam.

In the next section, we provide a comprehensive review of the institutional settings in which Vietnamese management and organizations operate, and show that many foundational features, institutional relationships, and philosophical understandings that are found in Western cultures do not exist in the Vietnamese context. Following this, three key contextual factors derived from the political, economic, social and cultural context of Vietnam that show evidence or have the potential to shape the nature of CSR in Vietnam are suggested along with a conceptual framework. Finally, we discuss the processes of facilitation and resistance between those factors that further influence the development of CSR in Vietnam, before ending with some recommended areas for further research.

The Vietnamese context: A historical perspective

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 (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 essence, the fundamental virtues of Vietnamese tradition could be summed up in the four-syllable expression *Tam cuong, ngu thuong* (Three Bonds, Five Principles, in which the three bonds or relationships were *Vua-Toi* (king-subject), *Cha-Con* (parent-child), and *Chong-Vo* (husband-wife), while the five principles included *Nhan* (benevolent love); *Nghia* (righteousness); *Le* (propriety); *Tri* (wisdom); and *Tin* (faithfulness)).

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 (V. 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 (Kelley, 2006).

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 asserts its legislative dominance to govern a complex society with socialist doctrine (Vu, 2010). 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 (Edwards & Phan, 2008). 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 organizations and associations (Gillespie & Nicholson, 2005). Such organizations 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 the national unity (Edwards & Phan, 2014). Besides propaganda, the party-state continues to retain a tight control over the press through state-run media and by stifling dissent within the society which can alter its ideological hegemony (Gainsborough, 2010).

In terms of the economic context, Vietnam has undergone substantial transformation, thanks to the advent of comprehensive reforms. Looking back, following the reconstruction period (1976–1986) with a centrally planned economy, the economy has undergone two distinct periods of economic development. 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 (Vuong, 2014). In fact, these state conglomerates are both ideologically and economically indispensable, providing a steady income for the government, contributing to national prosperity, and strengthening the ideological hegemony (Ashwill & Diep, 2005).

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 over the

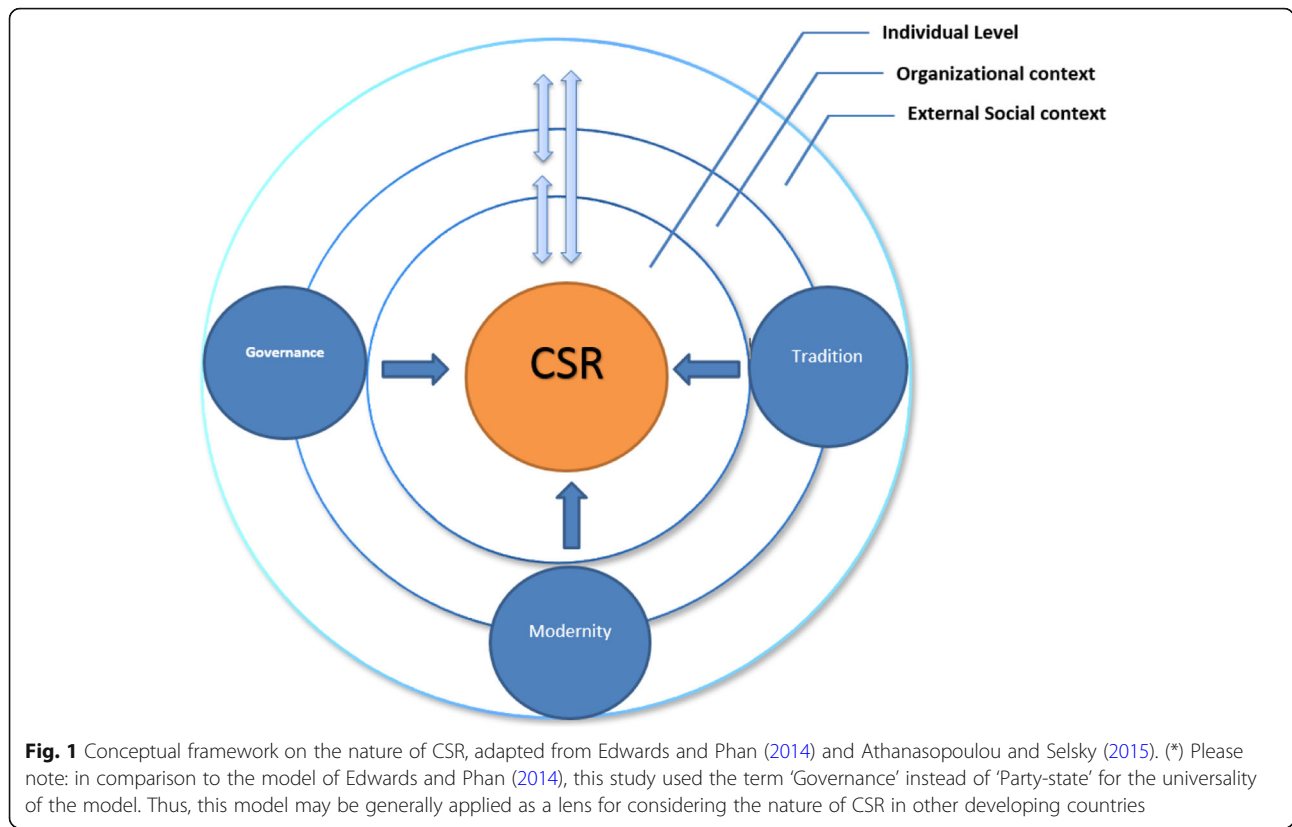
deficiencies and low efficiencies in operations and management of SOEs, as evident in the numerous cases of SOE bankruptcy, including the high profile failure of Vinashin in 2010 (Edwards & Phan, 2014). Suffice to say this is one of the factors seriously hindering the continuation of economic liberalization and the creation of a free market economy in Vietnam (Vuong, 2014). 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 (Edwards & Phan, 2014). 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 (Wang, 2005). 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 (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.

Towards a conceptual framework of CSR in Vietnam

The above discussion outlines the context of Vietnam within which CSR has emerged. In this section, a conceptual framework to explain the nature of CSR in Vietnam is proposed (Fig. 1). In essence, this framework expands the model of Vietnamese management derived from the study of Edwards and Phan (2014) and builds upon the social context of CSR from the study of Athanasopoulou and Selsky (2015). Linking the two models in one conceptual framework potentially allows better understanding of the nature of CSR in the Vietnamese context.

The first component of the model is the orange nucleus circle, representing the nature of CSR in Vietnam. From the theoretical lens of symbolic interactionism,



our model starts with an assumption that CSR is a dynamic process of sense making, decision-making and implementation, and the mechanism determining how CSR is understood, manifested and implemented within an organization is strongly influenced by the *social context* in which business operates (Örtenblad, 2016). In essence, the logic of this thinking is that organizational entities reside in nested arrangements and their behaviours are the results of contextual influences emanating from different levels of social context (Rousseau & Fried, 2001). However, the definitions of *social context* and its multilevel systems are admittedly broad and vague (Tilt, 2016). Therefore, this study explicitly adapts the model of Athanasopoulou and Selsky (2015) in which the social context is represented in the three layers of circles surrounding the core component, namely the *individual level*, *organizational context* and *external social context*, to strengthen the conceptual foundations.

At the *individual level*, it is suggested by cognitive theory emerging from the field of social psychology that every individual has a mind-set, or a set of core ethical and moral values or beliefs, and they tend to use their core values as benchmarks – explicitly and implicitly – to shape their decisions, choices, and behaviour (Basak Ucanok, 2017). In this study, the individual level is concerned with a range of aspects related to individuals and their roles within organizations, particularly when it

comes to organizational behaviour. Although the majority of previous work largely ignores the significance of individuals in shaping CSR (Frynas & Yamahaki, 2016), key individuals (e.g. managers, owners, and/or employees) in an organization are vital because they are those who make sense and take an active role in the initiation and development of CSR programs in their firms (Morsing & Perrini, 2009). Thus, individual-level variables such as personal norms (values), beliefs (e.g. religious orientations), and environmental concerns (needs), together with the cognitive and psychological processes of individuals (e.g. cognitive attitudes or behavioural intentions), might explain how key individuals in an organization perceive and determine which CSR initiatives to undertake, upgrade, reject, or abandon.

The second level of the social context in the model of Athanasopoulou and Selsky (2015) is the *organizational context* within which an organization interacts and negotiates with a broad set of stakeholders to proactively shape its CSR strategies (Basak Ucanok, 2017). In essence, all organisations exist with a purpose, and it is predominantly the case that the key purpose of any organisation is to generate profits and thrive economically. Once an organisation’s aims and objectives are laid out at its conception, it tends to engage in actions that underpin its mission and values, and CSR initiatives may derive from the self-interest of firms. At this level we

turn our attention to those distinctive features of an organization relating to ownership, structure and governance, as well as mission, identity, organizational culture, and the relationship between the organization and its stakeholders to explain why CSR may be understood and enacted differently by organizations.

However, as every organization is embedded in an *external social context*, CSR decisions also need to be aligned with a set of other structural constraints in the environment within which they operate (Athanasopoulou & Selsky, 2015). Consequently, organizations tend to become *isomorphic* because CSR may be externally imposed upon an organization by the existence of political, economic, institutional, and societal dynamics (Basak Ucanok, 2017). According to Jamali and Karam (2016), the most prominent contextual factors at this level fall into three main categories: political system and governance; cultural system, society values and customs; and the business operating environment.

Besides its multi-level nature, *social context* often operates as a cross-level effect in which factors at one level of context affect variables at another level (Johns, 2006). In essence, 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 (Hitt et al., 2007). Consequently, what happens at one level cannot be explained thoroughly without considering the more encompassing or higher level effects.

In this study, the portrayal of *context* in our conceptual model also suggests that the nature of CSR is influenced by the processes of facilitation and resistance between factors at different levels of context. This is because, to some extent, a particular social contextual level does not always demand or support a business to take a particular CSR approach, and may even create obstacles in practice. For instance, when a company absorbs new information related to CSR, at the individual level business managers initially use their values to judge the usefulness of information 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 the organizational context and the external social context, are likely to be accepted into practice within business operations.

Given the broad and complex nature of context, trying to address all possible contextual factors at each of the three levels of context which possibly influence the nature of CSR in Vietnam is a gigantic endeavour. In this study, we channelled our efforts to propose three inter-linked contextual factors associated with the *external social context* that may shape or predict the type or scope of CSR thinking and doing in Vietnam – namely tradition, modernity, and governance. For conceptualization

purposes, these institutional contextual factors are derived from the model of Vietnamese management in the study of Edwards and Phan (2014) in which the authors took an outside-in approach to investigate the institutional environment and relationships between the state, managers and employees in Vietnam. The authors showed how Vietnamese management has been adept at absorbing, adapting and assimilating foreign ideas in business and management to meet the particular circumstances of Vietnam and to retain its distinctive Vietnamese identity. To provide a more detailed explanation on the relevance of Edwards and Phan's model to CSR discourses in Vietnam, we will discuss each force and its elements in turn.

Tradition, by definition, comprises ethical beliefs and values which are instilled in a person from birth, arising from both religion and philosophical standards, and 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). In Vietnam, tradition, classified as the *soul* of the country, has a certain impact on the way members think and behave within a society so we suggest *tradition* is one of the key influencers of the nature of CSR in Vietnam. Based on our analysis, tradition factors include key elements such as Confucian values, religious beliefs, and the persisting influence of familism and nationalism.

Having been reaffirmed and reinforced in myriad ways through family teaching, folktales, and proverbs for centuries, Confucianism has served as the epistemological foundation to bring morality and harmony in Vietnamese society (Kelley, 2006). Despite its roots in ancient Chinese philosophy, in Vietnam Confucianism has incorporated indigenous beliefs and norms, establishing a core set of personal attributes and obligations with the greatest emphasis upon harmonious human relationships (Whitmore, 1984). In their studies, Edwards and Phan (2014) illustrated the influence of Confucianism in current Vietnamese business management where everyone has an obligation to cultivate themselves morally, to demonstrate filial piety and loyalty, and to act with benevolence towards their fellow members. According to Confucian teachings, this study suggests that several prominent Confucian values pre-emptively influence CSR conceptualizations and the implementation of CSR in Vietnam [see Table 1].

Religion is another element in tradition and among a range of alternative religious beliefs, Buddhism plays a pervasive and vital role in establishing individual and social ethical standards of value (McHale, 2004). Although Vietnam is not considered a Buddhist country in any sociologically meaningful sense, moral instructions of

Table 1 The relevance between Confucian values and the concept of CSR in Vietnam

Confucian values	Original meaning	The concept of CSR
“Nghĩa” & “Nhân”	The Confucian virtue of compassion, charity, benevolence, humanity and love for one’s fellow human beings	Ethical responsibilities & Philanthropy
“Tinh” & “Nhân”	These values entail going beyond the rules to do good because one has empathy and compassion in one’s heart. This also reflects community sentiment (<i>tinh lang nghĩa xom</i>)	Ethical responsibilities & Philanthropy
“Ly”, “Nghĩa”, & “Tin”	The rationality of righteousness and faithfulness	Ethical & Legal responsibilities
“Đieu do”	This virtue refers to moderate one’s stance in the interest of social harmony. Relativism, of not being excessive. People who do not know moderation – who are too greedy or too rigid or too assertive bring about their own downfall	Economic & sustainable consumption

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). For example, as part of Buddhist teachings, the logic of the karma doctrine under a cosmological view on the power of natural order points out that people should live with morality, demonstrating compassionate, benevolent and virtuous behaviour that will be rewarded and bring good luck (McHale, 2004). This logic has motivated followers to practice generosity through charity or donation and encourages self-correction in behaviour (Chi et al., 2008). As reflected in business practices, CSR literature in Vietnam found that domestic enterprises in Vietnam provided charity for the poor, donated to local religious events, and offered no-interest loans and 13th month wage bonuses to employees on the Lunar New Year (Tran & Jeppesen, 2016).

In Vietnamese tradition, cultural values and norms are also molded by familialism and nationalism, and it is well recognized that Vietnamese people are collectivists in general and they are socialized to strive for the nation’s interests (Rowley & Truong, 2009). Thus, public generosity and collective actions are common in Vietnamese society. For example, Vietnamese firms are found to actively participate in community investment to help alleviate various social ills, such as a lack of sufficient funding for educational institutions, national poverty, social inequality, and illiteracy (C. L. Hoang, 2015). In essence, these community embeddedness activities inculcate the willingness to enhance social cohesion by considering communities in the sense of larger families and treating others as family members. Thus, to some extent religious beliefs from Buddhism and cultural norms and values from familialism and nationalism may explain a pragmatic re-conception of CSR in Vietnam as philanthropic responsibilities.

(political) governance

Given the party-state’s persistent endeavours to maintain its authority, any studies dismissing references to socialism

as mere rhetoric may probably result in a deficient analysis of the situation in Vietnam. Indeed, the dividing line between the promotion of capitalism for economic growth and the threat of inequality and exploitation (also referred to as *capitalism’s Achilles heel* in Baker, as cited in Blowfield & Murray, 2014) can be found in CSR (Tonkin, 1997). Thus, during the economic liberalisation period presently in Vietnam, there is evidence showing that the party-state continues to use a variety of tools to maintain socialist values which potentially influence the nature of CSR. Generally, our study suggests that political governance forces may embrace three main elements that include official political ideology, state administration, and legislation and standards.

As outlined earlier, socialist precepts are closed official epistemological frameworks that bind society, although the recent reforms have transformed Vietnam into a market-driven economy. Indeed, during the period of changing social stratification order, there is evidence that the party-state still attempts to govern business practices in line with its official ideology (Edwards & Phan, 2008). Despite the increasing diminution of state ownership, the government retains *prerogative* powers through dominant shareholder right and the ability to appoint key positions in joint stock companies operating in key industrial sectors (Vuong, 2014). This suggests that the government can influence business decisions in SOEs to follow the Party line to achieve social harmony. For example, many SOEs are found to represent the government and invest in community projects to provide more favourable conditions in infrastructure, healthcare, and education in remote areas (Phuc & Crase, 2011). These kinds of activities demonstrate that socially responsible projects of SOEs, generally speaking, could be considered as a means to maintain the regime’s legitimacy while also sustaining economic growth.

In addition, the government is found to promote and convey an orthodox ideology in their state administration (Abuza, 2001). This can be observed in the inclusion of

the Women's Union, the Trade Union and the Ho Chi Minh Youth Union in the administrative structure of SOEs and government agencies. Traditionally, these social and political mass organizations have served the government as a tool to propagandize and reach certain parts of society, but for certain aspects, they are also to protect the rights of women, workers, and youth (Ortmann, 2017). Given their close relationship with local communities, these mass organizations together with religious groups have also actively participated in environmental and social activities (Parenteau & Thong, 2005).

In tandem with political and social pressures, the party-state also exercises its policymaking dominance via legislation and standards. In certain vital respects, the country has fairly comprehensive environmental protection regulations (Ortmann, 2017), and the state policies and legislation generally aim to protect the working class from exploitation and provide a social safety-net for the poor (Rodan et al., 2001). Thus, this element is expected to act as a means to reinforce legal compliance of corporations and eventually CSR practices as more rigorous regulations on environmental protection or labour standards for safety practices could be predicted (Tran, 2011).

However, there is evidence of weak legal enforcement and issues around implementation by authorities at different levels, stemming from the lax supervision of the central government to the bureaucratic administration of ministries and local governments (Gillespie & Nicholson, 2005). Yet at the same time, it is believed that the law by itself cannot define everything that society currently expects companies to take responsibility for (Blowfield & Murray, 2014). Consequently, the need for other efficient facilitators of the development of CSR is pronounced in Vietnam since the gaps in society are widening and society's needs have exceeded the capabilities of governments to fulfil (Kabir & Thai, 2017).

Modernity

Vietnamese society has been undergoing rapid change since 1986, and the recent rise in modernity is beginning to challenge the traditional view of the relationship between business and society. Our study suggests modernity factors including the influences of globalization may have played a significant role in influencing the nature of CSR in Vietnam. These factors cover fundamental changes in economic, ethical, political and cultural aspects of society which may stem from the continuing pressures from the rise of internationalism, global environmentalism, market liberalisation, and changes in social trends, technology, and education.

In Vietnam, the concept of CSR has been introduced from the top down by western governments, MNCs, and international and transnational organizations since 2002

(Hamm, 2012). This was through the implementation of Codes of Conduct or in the form of social standard requirements (Brown, 2017; Wang, 2005). Since the introduction of CSR to Vietnam, many domestic enterprises have been found to mimic, promote and expand CSR in their policies to gain competitive advantages and in return for access to the global market (Lee, 2016; Newman et al., 2018). Recently, non-governmental organizations (NGOs) have also been collaborating with the government statutory bodies such as The Chamber of Commerce and Industry of Vietnam (VCCI), and Ministry of Labour, War Invalids and Social Affairs to promote business practices in Vietnam in accordance with international laws and regulations, particularly in the garment industry (Lim et al., 2017; Ya Hui & Hoa, 2016). Consequently, new industry standards in business practices are being developed (Newman et al., 2018), and it is worth noting that social expectation about business responsibilities has changed gradually, requiring Vietnamese companies to manage their relations within society in a new way (Anner, 2012; Tran & Jeppesen, 2016).

Meanwhile, aspiring to further integrate into the global economy, the Vietnamese government has been pressured to participate in global CSR initiatives because there has been a call for greater regulation and supervision of governments on business self-interest practices worldwide (Newman et al., 2018). For example, in more recent trade and investment agreements, particularly the Trans-Pacific Partnership, Vietnam, as a member, has committed to encouraging enterprises operating within its territory to voluntarily incorporate CSR into their policies, and to actively fill legislation gaps in compliance with international standards on issues associated with labour rights and environmental deterioration (Peels et al., 2016). These legislative changes are expected to gradually facilitate the development of CSR among businesses in Vietnam.

The recent greater openness of Vietnamese society to foreign influences associated with the wide flows of socially responsible ideas and practices can also be considered to be another CSR facilitating factor. For example, thanks to global integration and technology development, many Vietnamese have been exposed to international education opportunities and western concepts, and this new experience has opened young people's eyes to different perspectives on global issues such as business ethics, gender equality, work-life balance, slavery, and climate change (Edwards & Phan, 2014). This might eventually become a driving force for change in social and business attitudes related to CSR.

The above discussion demonstrates that these transitions are beneficial not only to society but also to business by bringing new ideas and opportunities. But when thinking about such positive changes, one should be alert to

the negative impacts of globalization that are seldom mentioned, especially when many free-market assumptions that underpin the business-society relationship no longer hold in a developing country like Vietnam.

To economists, globalization is the global spread of liberal and capitalist economic ideas, notably the creation of a global market built on free trade (Blowfield & Murray, 2014). Taking a historical perspective, since 1986, in Vietnam together with the emergence of MNCs, private enterprises have also flourished and the size of SOEs has grown significantly, encouraging a belief that economic growth could be the ultimate guarantor of the public good through the provision of employment, goods and services, and wealth. However, it is worthwhile to refer back to Milton Friedman’s famous statement on the social responsibility of business to understand that businesses are motivated primarily by the expectation of profit and capital appreciation, thus reflecting the interests of their shareholders.

In fact, given a robust spirit of pragmatism and the weakness of the legal system, business scandals associated with the market economy (also referred to as *crony capitalism* in Vuong, 2014) are still common in Vietnam. For example, both multinational and local corporations operating in Vietnam have long been criticized for playing a part in the process of deregulation, avoiding or evading taxes, as in the case of Coca-Cola in 2012 (Iyer, 2013); causing environmental pollution, as evident in Formosa in 2016 (Ortmann, 2017); paying low wages for long working hours and other abusive practices, as in the case of Nike in 1997 (Greenhouse, 1997); signing contracts containing unfair terms with local suppliers along the global supply chains (Tencati et al., 2010); and showing lack of responsibility to customers, as in the case of VN Pharma for importing counterfeit medicine in 2017 (Tuoi Tre News, 2017). Therefore, engagement with CSR amongst business in Vietnam has been criticized as spontaneous and symbolic; possibly to mask and mitigate their noncompliance with fundamental principles and basic tenets of CSR (Anner, 2012; Bilowol & Doan, 2015).

Critics also assert that market liberalization has in some respects increased the scope of corporate influence, raising fear about unfettered corporate power to stifle competition which indeed distorts the rational functioning of free markets (Blowfield & Murray, 2014). Power asymmetries that favour corporations may also mean that they can unduly influence public policy, may be inclined to protect capital and corporate assets over other socially disadvantaged groups of society that widen disparities in society and also diminish social benefits. As an example, business has been accused of interfering in government policies regarding empowerment issues such as freedom of association and collective bargaining in Vietnam (Anner, 2012; Wang, 2005).

The processes of facilitation and resistance

It has been noted that institutions are not independent factors, but instead interact with each other (Brinkerhoff et al., 2008). Edwards and Phan’s (2014) study, for example, illustrates the tension between tradition and modernity which has been mediated by the party-state to explain the difficulties of transferring foreign concepts and practices to Vietnam. In this study, given CSR is a multifaceted concept, we also suggest that there is an interconnection between the three institutional factors of modernity, governance, and tradition as reflected in the portrayal of *context* in our conceptual model. In this sense, each factor can act as either facilitators of or constraints on the development of CSR in Vietnam. For example, as shown above, many traditional Vietnamese values may have been a driving force for the philanthropic aspect of CSR (Bilowol & Doan, 2015), but have also likely acted as barriers to the introduction of international CSR practices, such as in relation to gender equality (D. Hoang & Jones, 2012) or occupational health and safety (Brown, 2017). Therefore, the interplay between different institutions has functioned as part of a continuous assimilation and adaptation process of CSR concept to the particular circumstances of Vietnam.

Recognizing the embeddedness of the social context, this study also illustrates that the degree to which either modernity, governance or tradition predominate and influence the conceptualization and implementation of CSR depends on the strength of the respective force in a particular social contextual level. Although there is no clear-cut distinction in CSR practices between different organizational types, thus making it difficult to generalize, before concluding, this study inductively compares and contrasts the dominance of each force, according to firm ownership [see Table 2]. We also discuss some systematic examples of how salient contextual factors may counteract others, thus limiting their effects in each type of firm.

In the case of SOEs, as the political governance tends to exert strong influence on business operations, reflecting the fact that socialist ideology in Vietnam is still pervasive, we suggest that the strength of the governance force is dominant and SOEs are more likely to undertake socially responsible activities that address certain community issues to achieve social equity. For private domestic small and medium sized enterprises (SMEs), the concept of CSR may be relatively new to the business agenda. Therefore, besides shortages of financial

Table 2 The dominance of each CSR force according to firm type

	SOEs	SMEs	MNCs	VNCI
Tradition	Auxiliary	Dominant	Auxiliary	Auxiliary
Governance	Dominant	Auxiliary	Auxiliary	Auxiliary
Modernity	Auxiliary	Auxiliary	Dominant	Dominant

resources, a deficiency of local understanding of CSR (as influenced by *tradition*) may act as the major disincentive and obstacle for the implementation of CSR. For example, instead of prioritising environmental CSR initiatives to get CSR standard certifications, domestic SMEs are found to focus on philanthropic activities that are more visible (explicit) and eventually have greater reputational gains (Diem Hang & Ferguson, 2016; Thi Lan Huong, 2010).

However, as Vietnam is moving towards greater international economic integration, many Vietnamese firms when operating outside of Vietnam (Vietnamese corporations with international operations - VNCI) are required to comply with social and environmental standards which are a precondition for global business engagement. Thus, VNCIs are facing a higher exposure to regulations and scrutiny from stakeholders such as foreign partners, international auditors, or NGOs and thus pressure to adopt international CSR practices (Tran & Jeppesen, 2016). Finally, for MNCs operating in Vietnam, besides complying with international standards, they also have to adapt and assimilate their CSR practices to the particular circumstances of Vietnam. For example, they are found to acknowledge and ultimately find a way to respect and implement CSR projects supporting the Buddhist or socialist beliefs of their Vietnamese employees, partners, and authorities (Bilowol & Doan, 2015).

Conclusion and future research agenda

There is no doubt that the field of CSR is in a state of emergence with new frameworks constantly being proposed (Athanasopoulou & Selsky, 2015). Our paper has contributed to that progress by proposing a conceptual framework that includes three specific institutional contextual factors that arguably influence the nature of CSR in Vietnam. 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 (Thang & Fassin, 2017; L. T. Tuan, 2017). However, as the concept of CSR is not well defined in Vietnam (Tran & Jeppesen, 2016) and it is apparent that the foundational assumptions of these western frameworks may not hold up in the Vietnamese context, we argue that any examination of CSR in Vietnam without contextualisation could perpetuate superficial understanding of CSR and may yield invalid results. Therefore, a major tenet of this paper is that the novelty of the context may 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.

Our conceptual framework carries important practical implications. First, by noting the multi-level and inter-linked nature of social context, our study draws a meaningful picture of the nature of CSR in Vietnam and channels attention to the importance of multi-level analysis as a means of gaining a deeper understanding of how CSR should be practiced in Vietnam. This study, in turn, can help authorities to understand how the business operating environment may shape CSR decisions and managers to identify the ways to manage the inter-play between forces at a particular social contextual level more effectively. Moreover, this paper serves as a call for management educators in Vietnam to strive to ascertain how a Western phenomenon, such as CSR, is relevant, applicable, and conceptualized within the context of Vietnamese management.

Future investigation of CSR in Vietnam can proceed from diverse perspectives so that more context-sensitive and multilevel CSR research can emerge. Firstly, future research might make use of our framework to test which factors, studied by which perspectives in different organizational types, have more pervasive influences on the nature of CSR. Secondly, 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. Last but not least, it has been pointed out that in most studies of CSR, researchers employ a static cohort design that ignores contextual influence that varies with time (Tilt, 2016). As CSR practices and its underpinnings are not constant, longitudinal research on Vietnamese economic development could provide rich background on the development of CSR in Vietnam, reflecting how fundamental changes in business operating systems might affect the way in which organizations manage their relations within society. 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.

Abbreviations

CPV: Communist Party of Vietnam; CSR: Corporate Social Responsibility; MNC: Multinational Corporation; NGO: Non-governmental organization; SME: Small and medium sized enterprise; SOE: State-owned enterprise; VCCI: The Chamber of Commerce and Industry of Vietnam; VNCI: Vietnamese corporations with international operation

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Authors' contributions

All authors contributed equally to this research. All authors read and approved the final manuscript.

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