Abstract

This research explores firms’ motivators to engage in corporate social responsibility (CSR) actions from the middle managers’ perspective. In-depth interviews were conducted with 27 middle managers from Quang Ninh province in Vietnam. Using Carroll’s (1991) CSR pyramid model as the framework for qualitative data analysis, the research finds that, through the middle managers’ lens, firms are motivated to engage with CSR for necessity and sufficiency. The necessity components are profitability, competitive advantage, law compliance, and anti-bureaucracy achievements serving as the maintenance factors; and the sufficient components known as encouraging factors include employee retention, ethical image and reputation. The research contributes to the extension of Carroll’s (1991) CSR pyramid model to the context of local firms in a developing country.

Keywords: CSR, Motivators, Vietnam

1. Introduction

Strong growth of research on CSR has been witnessed in the past decades. Pisani et al. (2017) review 494 articles in prestigious journals over 31 years, systematically looking at international CSR research development. About 47.8% of the articles were published from 2012 to 2017. This indicates that the CSR concept is receiving increasing attention. However, little is known about local firms’ motivations, and
there is a lack of in-depth understanding of this typical issue with the local firms in developing countries. Localities have their characteristics that shape the way they engage with stakeholders. For-profit firms in the same location appear to have an identical goal of profit-making. Thus, these local actors tend to have important commonalities in their CSR approach.

Survey-based papers constitute the majority of CSR research. With quantitative methodology, these studies quantify data and make general conclusions but lack “contextual richness” (Andromachi, 2012). More qualitative CSR research is needed to take into account social contexts that quantitative studies have overlooked. Pisani et al. (2017) call for further studies in ‘new geographical contexts, especially in emerging and developing countries’.

Previous research has examined motivators for publishing CSR efforts, rather than the mechanism behind CSR practices (Kuo et al., 2016; Young and Marais, 2012). Firms’ motivators of CSR strategy adoption have been investigated through the lens of two groups (employees and managers of firms) with a focus on small-and medium-sized enterprises (SMEs) (Chehimi et al., 2019; Mankelow, 2006; Mankelow and Quazi, 2007; Nejati and Amran, 2009; Roy et al., 2013). Unfortunately, CSR motivators perceived by middle managers have largely been ignored. In contrast, the role of middle managers has been acknowledged as a bridge between the top managers and the employees in the fields of knowledge generation (Al-Hakim and Hassan, 2011), uncertainty management (Herzig and Jimmieson, 2006) or CSR communication process (Vlachos et al., 2013).

This paper aims to fill the above gaps by exploring firms’ motivators of CSR actions in the local firms in Quang Ninh province, adopting Carroll's (1991) CSR pyramid model. To the North of Vietnam, Quang Ninh province is exemplified as a small Vietnam because it has all of the nation’s geographical features. Responding to the recommendation of Cacioppe et al. (2008), we have used an abductive approach for this research.

This study makes two important contributions to the development of CSR theory. First, this study explores the CSR motivators from the middle managers, who reinforce the CSR strategy formulation and implementation. Second, by revealing the CSR motivators of local actors, this research helps extend Carroll's (1991) CSR pyramid model to local firms in a developing economy. This covers the research gap and highlights a need for further research on the mechanisms behind CSR (Wang et al., 2020).

The next sections of the paper include the theoretical background and analytical framework, followed by the methodology. The findings and discussions are then
presented. Finally, the conclusion gives the implications of the study and suggests avenues for future research.

2. Theoretical background and analytical framework

2.1 Definitions of CSR

The concept of CSR was grounded in the common-law countries before spreading throughout the world. The viewpoints related to CSR are different. There are a number of CSR definitions, among them are:

“Obligations of decision makers to take actions which protect and improve the welfare of a society as a whole along with their own interest” (Davis and Blomstrom, 1975).

“The obligations of the firm to its stakeholders – people and groups who can affect or who are affected by corporate policies and practices. These obligations go beyond legal requirements and the company’s duties to its shareholders. Fulfillment of these obligations is intended to minimize any harm and maximize the long-run beneficial impact of the firm on society” (Bloom and Gundlach, 2001).

Davis and Blomstrom’s (1975) definition supports Carroll’s (1979) standpoint of the role of business in society. The society contributes to creating profits for companies by providing a favorable business environment. Logically, in turn, businesses are expected to be good corporate citizens through activities, including obeying laws, mitigating socio-economic and environmental impacts such as pollution or discrimination, and increasing the livelihoods of local communities. Elkington (1998) discovers that CSR is described as the “triple bottom line,” including economic, social, and environmental dimensions. Meanwhile, Bloom and Gundlach (2001) consider CSR in connection with stakeholders.

van Marrewijk (2003) provides an overview of the debate on the concepts and definitions of CSR, and highlights:

“The conclusions, based on historical perspectives, philosophical analyses, the impact of changing contexts and situations and practical considerations, show that one-solution-fits-all definition for CSR should be abandoned, accepting various and more specific definitions matching the development, awareness and ambition levels of organizations” (van Marrewijk, 2003).

Carroll (1979) considers CSR with social performance. Elkington (1998) refers to accountability. Meanwhile, CSR links with business ethics (Solomon, 1993), or corporate governance (Freeman and Evan, 1990). Among these perceptions, the one
from Carroll (1979) has been widely advocated by numerous scholars. This study adopts the CSR concept of Carroll (1979) to analyze the CSR motivators of local firms.

2.2 Motivators of CSR

In the CSR literature, some studies have discovered motivators for publishing CSR efforts, behind CSR practices (Kuo et al., 2016; Young and Marais, 2012). The CSR motivators for SMEs have not been widely examined in previous studies. These studies adopted a quantitative method (questionnaire survey) or qualitative method (interviews with senior managers) and find that profit, reputation, expectations from customers and community (Mankelow, 2006; Mankelow and Quazi, 2007; Nejati and Amran, 2009; Roy et al., 2013; Nguyen and Tran, 2020) or beliefs, values and religious thoughts (Nejati and Amran, 2009) are the drivers of CSR activities within SMEs. Qualitative research on CSR motivators from the middle managers’ perspective is scant. This sheds light on the need for this study. Middle managers are a group of internal stakeholders that have partial control over the firm’s decision-making process (Hill and Jones, 1992). The middle manager’s behavior affects employees and influences other related groups of stakeholders, such as customers, governments, and communities (Berson et al., 2008). Thus, company CSR engagement requires consent and commitment to adopt and practice CSR by its managers, senior and middle levels alike.

2.3 Theoretical framework: Carroll’s (1991) CSR pyramid

This study adopted Carroll’s (1991) CSR pyramid as the theoretical framework (see the pyramid in Figure 2). Carroll’s (1991) CSR pyramid sets out “the first conceptual model of CSR” specifying four corporate responsibilities - economic, legal, ethical, and discretionary (Wood, 2010). Society requires enterprises to create profits and to obey the law. Ethical responsibility is good behavior and social norms that the communities expect a socially responsible firm to follow. Finally, discretionary responsibility involves firms’ volunteering to adopt CSR. CSR methods depend on the firms’ and the individual managers’ perceptions. This “discretionary responsibility” was later changed by Carroll (1999) to “philanthropic responsibility”, suggesting that it embraces corporate citizenship.

Carroll’s (1991) CSR pyramid proposes four basic components of CSR in American firms. This framework has been used to examine different aspects of CSR and includes the stakeholders’ perceptions of CSR by Dusuki and Yusof (2008), Huang et al. (2019), and Smirnova (2012). Carroll’s (1991) CSR pyramid has also been applied to studies in CSR orientation (Ehie, 2016), impacts of CSR on a firm’s performance (Lee et al., 2013; Long, 2015), and CSR practices (Baden, 2016). However, there has been a critique that the application of Carroll’s (1991) model in
the developing country context could be less suitable (Visser, 2008; Visser, 2006; Maignan, 2001). This points out the need to contextualize Carroll’s (1991) model, and our research fills this gap.

Taking this fact into consideration, our study aims to understand the motivators underpinning CSR practices in the developing country context. Applying Carroll’s (1991) CSR pyramid model as the framework for data analysis, the model will be amended to take into account the new local insights in Vietnam.

3. Methodology

3.1 Context

After the entrance to the World Trade Organization (WTO) in 2007, Vietnamese firms have faced challenges of meeting high standard requirements of goods and services from foreign partners. The country has brought in-laws and regulations aiming to achieve the commitment to sustainable development. After Vietnam joined the WTO agreement, CSR started to receive attention from practitioners and academics. The international economic integration has driven Vietnam companies to comply with international standards, including CSR requirements, and the Vietnamese central government has attempted to raise businesses’ awareness of CSR.

Quang Ninh province has several unique qualities that make it a logical research choice. Quang Ninh is a coastal province in the North East of Vietnam. In 1994 and again in 2000, Ha Long Bay in Quang Ninh was designated as a UNESCO World Natural Heritage site. With the population of 1.2 million, the economic structure of this province is service, industry, and agriculture. The province is economically dynamic, evidenced by the 2018 economic growth rate of 11.1%. Quang Ninh showed itself to be the highest in the country on the Vietnam Provincial Competitiveness Index ranking for three consecutive years, 2017, 2018, and 2019.

3.2 Research design and methods

3.2.1 Research design

The main objective of this study is to explore how local firms in a developing country are motivated to apply CSR to middle management. Thus, a qualitative research approach was employed since this helps researchers access participants’ thoughts and attitudes and develop a deeper understanding of the issues that interviewees ascribe to their experience (Hanson et al., 2011). Qualitative data

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provides more in-depth details on the subject from a social context (Blaxter et al., 2010). Semi-structured and in-depth individual interviews with middle managers were conducted. The study adopted Carroll’s (1991) CSR pyramid with local improvisation as the theoretical framework. Nevertheless, we did not use Carroll’s (1991) model to demonstrate CSR practices, although CSR practices were revealed. Instead, we categorized the motivators based on the four dimensions in the pyramid (see the coding system in Figure 1). This abductive approach enabled us to revise the model to make contributions to the CSR theory.

3.2.2 Sampling

When interviewing 27 middle managers, ethical rules on qualitative research were observed. Middle managers in charge of a unit/department in their organization were selected. The middle managers were from various types of organizations, including 18 managers from six different banks. The other interviewees were from each of the following companies: paint manufacturer, telecommunication, water supplier, petroleum, thermoelectric plant, coal mining, transportation, hotel, and a government-owned service company (see Table 1). These companies fall into a wide range from manufacturers, commercial and service companies. The age of the interviewees was between 27 and 46. All of the interviewees have university degrees and are Vietnamese people working for Vietnamese employers. The sample has both female (13 interviewees) and male (14 interviewees), which eliminates gender bias. Research confidentiality and interviewee anonymity were guaranteed.

3.2.3 Data collection

This study uses in-depth and semi-structured interviews, including open-ended questions, so that interviewees feel free to express their thoughts without being confined to specific questions. The questions are open-ended, allowing interviewees to express their own opinions. The participants could expand on the answer according to how their interview was progressing (Blaxter et al. 2010). The data collection and analysis were conducted in parallel based on how the data matched the existing or emerging understanding of the phenomena under study and the analytical framework, i.e., Carroll’s (1991) CSR pyramid.

Before the official interviews, the authors conducted two pilot personal interviews, one with a middle manager of a four-star hotel in Hanoi, and the other with a middle manager of a service company in Quang Ninh province. Simultaneously, the authors analyzed the first two interviews and their observations. This pilot enabled the authors to understand the emerging themes
from the data and reconstruct the data. This pilot was also useful in revising and refining the questions for the official interviews.

The semi-structured interviews were guided by an interview protocol (Appendix 1) and an ethical guide. The interview protocol was developed to align with the research aim to understand the CSR motivators. The key researcher first explained to the participants the key concept of CSR. Then, an understanding was sought on what motivated the company to adopt CSR activities (motivators). We used questions/tactics to check the consistency of responses of individual participants.

Through the colleague network, the key researcher invited 40 middle managers of firms to volunteer for a personal interview about the research topic. Twenty-seven middle managers took up the invitation.

The purpose and procedure regarding the questions were carefully explained to the interviewees. They were also encouraged to freely express their own opinions and thoughts. During the interviews, the participants were allowed to expand on the issues if they desired, which helped to inform the study.

Each of the interviews lasted about one hour and was conducted in the Vietnamese language. All of the interviews were recorded and transcribed by the key researcher. These structured transcriptions formed the basis for subsequent discussions with key informants to verify the accuracy of the findings. The transcriptions were stored in the NVivo 10 and were interpreted by the authors. A research assistant translated important quotes from the Vietnamese source language into English, and the authors then translated these English quotes back to Vietnamese to double-check the consistency in the meaning of the original quotes.

3.2.4 Data analysis
The Carroll (1991) CSR pyramid model was adopted as the analytical framework to explore the data. The data were coded using a thematic coding approach. Firstly, the data were coded manually. In addition, NVivo 10 software was also used to assist the data analysis. Computer-assisted qualitative data analysis cannot eliminate the researchers’ role, human efforts, and manual methods of analysis. However, it can help ‘improve the rigor of the analysis process by validating some of the researcher's impressions of the data’ (Welsh, 2002). For this study, the main theme is CSR’s motivators while the sub-categories under the main theme include four categories (economic aspect, legal aspect, ethical aspect, and philanthropy aspect). The coding system is shown in Figure 1 below:
First-order categories

- Surviving
- Performing other social responsibilities
- Creating both material and spiritual values for the society
- Dealing with fierce competition in the
  - Economic aspect
  - Profitability
  - Corporate sustainability
  - Competitive advantage
- Preventing negative impacts on the society and environment
  - Legal aspect
  - Anti-
- Increasing employee commitment
- Attracting well-qualified human
- Fulfilling the needs of the society
- Building own codes of business ethics
- Fulfilling the needs of stakeholders
  - Ethical aspect
  - Employee engagement
  - Ethical corporate image
  - Ethical business culture
  - Ethical leadership reputation
  - Respectfulness from the society
- Making contributions to the society
  - Philanthropic aspect
  - Sustainable development of the communities

**Figure 1.** The coding system

**Source:** Tran and Nguyen (2020)
4. Findings

Using Carroll (1991) CSR pyramid model as the data analysis framework, the findings are reported and discussed as follows:

4.1 Economic aspect

During the interviews, almost all middle managers, as a CSR motivator, expected to receive economic value. The two sub-themes mentioned in relation to economic responsibility were “being competitive” and “achieving sustainability”.

4.1.1 Profitability

These interviewees acknowledged that the first obligation of a business was to practice its economic duty. Without making a profit, the company would be unable to survive and fulfill its CSR.

A middle manager pointed out:

“The corporate responsibility of generating revenue and profit is indispensable because, without them, the company cannot survive and perform any other social responsibilities” (J1).

Some of the interviewees stressed that CSR implementation is “essential for every enterprise” (I1). CSR activities help their company raise their reputation, therefore, generating more economic gains, socio-political benefits, and sustainable growth.

“For an organization that wants to operate in the long run, besides making profits and running the business well, the implementation of CSR plays an important role in shaping company image” (Ab3).

“The reality proves that good CSR performance will enhance the prestige of enterprises, thus bringing in many economic and socio-political benefits” (Aa8).

4.1.2 Competitive advantage

The second sub-theme that emerges during the interviews is “being competitive”. In the interviews, nine middle managers mentioned economic motivators as being essential ones. Among them, five depicted economic responsibilities as a means of running a competitive and efficient business.

“To deal with social pressure and fierce competition from other banks, my bank is driven to improve its efficiency of business operations, improving business models and sales methods. By doing so, the bank can achieve higher competitiveness” (Aa4).

In their interviews, fierce competition in the industry is the reason for middle managers to adopt CSR. In a competitive industry such as banking, one of the first CSR motivators is a competitive advantage, as affirmed by two bank branch managers.
“Competition between companies in the market is becoming fiercer and fiercer, and customers increasingly demand this. Therefore, the society now has to take a more rigorous look at corporate responsibility” (Ad1 2017).

“CSR is also reflected in fair operation and healthy competition with other banks. We do not attract customers with bad tricks or defame competitors’ services. Instead, we respect and learn from their strategies and business plans” (Ab3).

Also, CSR practices have a positive relationship with the firm’s performance in terms of profitability, competition, and customer base.

“In reality, the firms performing good CSR are often the ones that receive much respect from society and generate more profit. [...] From that point of view, it can be seen that CSR will increase my bank’s market value and competitive advantage” (Aa4).

4.1.3 Corporate sustainability

In return, when implementing these philanthropic activities for the benefit of society, the communities develop trust in the company, thus enhancing the company’s reputation. In developing countries, philanthropic activities serving the external community play a very important role because they are considered a direct way to help businesses build a good reputation for corporate sustainability.

“By contributing to poverty alleviation with localities, we can promote our positive image and reputable brand across all parts of the country, helping the company achieve its objective to be the leading bank in Vietnam” (Aa2).

“When carrying out CSR obligations, enterprises will develop more sustainably. [...] Those CSR activities are for a long-term purpose. They stem from our desire to create both material and spiritual values that contribute to society and the community where the company is located” (Ab3).

“As a domestic financial institution, besides the task of implementing monetary policies, our company always prioritizes doing activities that serve the surrounding community. Those activities help my company to attain sustainability” (Ab4).

4.2 Legal aspect

4.2.1 Legal compliance

The middle managers were aware that legal responsibility is a must in CSR. Thus, they were motivated to comply with the law. Legal compliance is one basic responsibility in Carroll’s (1991) CSR model. The interviewees revealed that legal compliance in labor relations is among their CSR commitments.

“CSR commitments require enterprises to comply with the legal regulations. This is a compulsory organizational behavior” (Aa9).
“Ensuring workers’ benefits, building relationships with employees, being transparent and fair with employees are among our motivations” (B1).

4.2.2 Anti-bureaucracy

A middle manager working for a government-owned company depicted that ethical responsibility in his company lies in the effort for anti-bureaucracy to prevent a negative impact on society at large. Working in a motor vehicle registration company, he acknowledged clearly how his company has impacted society.

“Regarding ethical responsibilities, I seriously have no tolerance with acts of immorality, personal gain, bureaucracy, negligence inside the business because such actions lead to wrong motor inspections. You know, if there are any errors in assessing the technical quality of vehicles and the flaw motor vehicles are put into traffic, they will cause negative impacts on the society such as accidents or environmental pollution” (I1).

4.3 Ethical aspect

During the interviews, the middle managers shared little perceptions of ethical responsibilities, although they mentioned this term. The interchangeable sub-themes used in the interviews are “beyond economic and legal actions”, or “business ethics”.

The interviewees agreed that ethical responsibility means implementing activities over and above legal regulations or social norms. These respondents did not state whether or not ethical responsibilities are compulsory; however, they emphasized the significance of such responsibilities in the business operation, as one of them pointed out.

“If an enterprise is seen to be a living entity, the enterprise must operate responsibly and ethically. Moreover, the company should make the best effort to disseminate its socially responsible activities to its entire staff” (Aa4).

4.3.1 Employee engagement

An ethical motive emerged from the interview with the middle manager of a coal mining company. According to this participant, CSR helped the business attract and retain employees by making them more committed to work and at the same time, more devoted to the company. This appears to be a great motive for businesses to adopt CSR especially for those in the hazardous sectors who find difficulties in employee recruitment. To highlight his point, he showed an example of his own company’s situation. As operating in a dangerous and hazardous industry, the company has faced a lot of difficulties in employing and training labor.
Nonetheless, everything changed since the company adopted CSR practice, especially in how to treat employees and this attracted a large number of laborers.

“CSR activities such as ensuring worker benefits or social equality are beneficial in terms of gaining workers’ trust, stabilizing human resources and improving service quality; Satisfying workers to increase employees’ long-term commitment with the enterprise and attract well-qualified human resources [...]” (G1).

Here, the “internal community” refers to all employees, the staff, or any other worker employed in a company. This sub-theme was generated by a few of the interviewees who perceived that a firm should fulfill its CSR responsibilities for both the stakeholders outside and inside the organization.

“Besides being responsible for the surrounding communities, a company must take responsibility for its internal labor force, also. It means the company must do something to ensure employee’s salary, compensation, and a stable level of income [...] so that employees feel committed and loyal to the company they are working for. That is a significant duty of the leaders” (J1).

Another interviewee indicated that the companies should serve their employees first of all: “... the board members of my company always focus on building good relationships with employees and putting employees’ interests first” (Aa1).

According to a middle manager, his employer always acknowledges human resources as the key to success and to achieve sustainable development of the enterprise. “Taking care of employees’ quality of life is one of the strategic objectives the company has set in its long-term vision” (F1). In this company, CSR activities for the employees go beyond people management policies or merely legal compliance.

4.3.2 Ethical corporate image

The external community mentioned in interviews refers to the surrounding community in which a company operates. Businesses have a close relationship with the local population because business operating activities have an impact on them. The middle managers express that contributing to the community seems no longer a discretionary activity but a mandatory obligation that a business has to fulfill towards society to gain an ethical corporate image.

“If an organization wants to operate in the long-term, it is essential that it must take responsibility for the community, besides running a business efficiently and generating profits. Responsibility implementation indicates an ethical and responsible company” (Ab3).
4.3.3 Ethical business culture

Another middle manager highlighted that they took their ethical responsibilities seriously by establishing separate set of rules to form an ethical business culture within the company.

“In our company, we build our codes of business ethics to establish a professional business culture and create a healthy working environment that strictly follows technical safety rules, proper remuneration, employees’ welfare and benefits” (I1).

4.3.4 Ethical leadership reputation

Personal ethical awareness of leaders is another sub-theme generated by managers in terms of ethical responsibilities. A middle manager highlighted the significance of leaders’ awareness and their contribution to CSR practices to fulfill the stakeholders’ needs.

“It is very necessary to raise the leaders’ sense of CSR. A leader with high awareness of ethical responsibility will significantly affect the corporate responsibilities towards the stakeholders” (Ac1).

Most middle managers said that their organizations had built separate programs and projects to improve their workers’ lives, which helped keep them satisfied. For example, an interviewee informed us that his company often sponsors separate tours for employees and their families. At the same time, he voluntarily carried out weekly training programs to help employees understand the company's goals as well as avoid working pressure and depression. At another company, “managers show concern about employees by implementing measures to reduce working time to help their employees be positive, passionate and have time for themselves” (Aa3).

4.3.5 Respectfulness from stakeholders

Companies take part in philanthropic activities not only to gain prestige but for the community to appreciate and respect their activities. A raised awareness of ethical consumers towards CSR must have put high pressure on firms to think about practicing philanthropic activities to gain society’s respect.

“CSR goes beyond legal compliance and it means investing more into human resources, environment, and relationships with investors in general. Businesses implementing CSR are usually the ones who are more respected” (Aa4).

4.4 Philanthropy aspect

Philanthropic responsibilities are most frequently mentioned in the interviews rather than economic ones. The sub-themes used with the same meaning are “contributing to social security”, “developing community”, “participating in social events”, “improving society’s quality of life”, “doing humanitarian activities”, and “doing charity work”.

Sustainable development of communities

Some interviewees said that their organizations implement CSR because they want to gain sustainable development for their own company and contribute to society. Sustainable development is defined as “the development of businesses in all aspects including profitability, employees’ life, working environment, environmental safety” (E1). To achieve sustainability, firms pursue not only profit-making but also long-term comprehensive development. In addition to seeking benefits for their business, they adopt CSR with an aim of making contributions to society and the nation’s socio-economic development.

“Developing a business is for the development of the whole society” is the motto of our company. Therefore, we do charity, humanitarian activities, and other contributions which benefit society in the long run” (Aa2).

5. Discussion

This study attempts to examine the motivators towards CSR activities of local firms through the lens of the firms’ middle managers. We instigated this study because of the gap in CSR literature on the motivators of CSR practices from a middle managers’ point of view. Emerging from the findings are two prominent aspects, which make significant contributions to the theory of CSR in a developing economy: (i) Discovering the necessary attributes for CSR motivators, and (ii) Expanding the CSR ideology developed by Carroll (1991).

Firstly, our study extends the understanding of the rationale behind CSR activities. On the one hand, our findings echo previous studies (Mankelow, 2006; Mankelow and Quazi, 2007; Nejati and Amran, 2009; Roy et al., 2013) that profitability, reputation, and expectations from the community are the drivers for CSR activities. Nevertheless, unlike previous studies investigating CSR motivators from the top managers’ viewpoint, we have explored the middle managers’ perspective. Middle managers create new knowledge by synthesizing tacit knowledge of top management and front-line employees (Al-Hakim and Hassan, 2011). Middle managers also play an important role in uncertainty management at the pre-implementation stage since they can support the employees in the change transition (Herzig and Jimmieson, 2006). Within the domain of CSR, top managers can strategically bring middle managers into the internal CSR communication process because “charismatic qualities of middle managers make followers believe more in the genuineness of an organization’s involvement in CSR” (Vlachos et al., 2013). Thus, we argue that the discovery of CSR motivators from middle managers’ perspective is crucial since middle managers can influence top managers in the decision-making process, thus, can propose better CSR practices for the companies, and they can drive both top-down and bottom-up influences on strategy formulation and implementation (Ren and Guo, 2011).
Additionally, we extend Carroll’s (1991) CSR pyramid which merely presents the four basic CSR components conceptualized from a survey of the American firms. In particular, by exploring the motivators for each CSR category in the context of a developing country, our study finds that the CSR motivators can be categorized into two groups (see Figure 2): encouraging factors (or sufficient components in the other words) guided philanthropic responsibilities and ethical responsibilities while maintenance factors (or necessary components in the other words) drove legal responsibilities and economic responsibilities, following Lacey et al. (2015). As a result of this application, the findings suggest that the economic and legal responsibilities of CSR in the Carroll’s (1991) model are the necessary conditions of CSR while ethical and philanthropic responsibilities are the encouraging factors or sufficient conditions of CSR in our research context. Our finding indicates that the CSR motivators could come from either the necessary conditions of CSR or the sufficient conditions of CSR or both, in the context of local firms in developing countries. As such, our finding of the CSR motivators and their attributes extends the application of Carroll’s (1991) CSR model.

Investigating CSR motivators is critical to enable explanation and prediction of the outcomes of CSR activity with any degree of uncertainty (Bhattacharya et al., 2009). By doing so, we have addressed a recent research gap that highlights the need for further research on the mechanism behind CSR: “To improve CSR theorizing, we have pointed to the importance of an increased focus on coherence, conscientious consideration of mechanisms, and boundary conditions” (Wang et al., 2020).

![CSR Motivators Framework adapted from Carroll (1991)](image)

**Figure 2.** CSR Motivators Framework adapted from Carroll (1991)

**Source:** Tran and Nguyen (2020)
6. Conclusion

This study explores CSR motivators for firms from the semi-structured and in-depth interviews with 27 middle managers of 27 local firms. The firms are from various sectors and located in Quang Ninh province in Vietnam. The study offers insight into CSR motivators at the firm-level analysis and in the four domains of CSR in line with the analytical framework adopted from Carroll (1991). The study finds profitability, competitive advantage, anti-bureaucracy and labor code compliance, employee engagement, ethical image, and reputation as the organizational motivators of CSR. Our paper gives several implications and recommendations.

6.1 Theoretical implications

The research findings offer insight into local firm CSR motivators through in-depth interviews with middle managers, thereby extending CSR theory in a developing economy in two ways. Firstly, unlike previous studies investigating CSR motivators from the employees or top managers (Chehimi et al., 2019; Mankelow, 2006; Mankelow and Quazi, 2007; Nejati and Amran, 2009; Roy et al., 2013), this study explores CSR motivators from middle managers’ perspective; these managers can influence top managers in the best CSR practices to adopt. Secondly, we extend Carroll’s (1991) CSR model by adding local firms’ motivators in emerging countries behind each CSR dimension. In particular, this study suggests that the economic and legal responsibilities of CSR as in Carroll's (1991) model are the necessary conditions of CSR, while ethical and philanthropic responsibilities are the sufficient conditions of CSR.

6.2 Practical implications

There is evidence that some firms in Vietnam have CSR activities, although they may or may not call these activities CSR. The concerns noted in this study are two-fold. First, environmental issues are frequently omitted from the middle managers’ perceptions of CSR subjects. It is only companies whose operations have a direct impact on their surroundings that are concerned with environmental responsibilities. Second, the biggest obstacle hindering their reason Vietnamese businesses are reluctant to engage in CSR is that they perceive CSR to be costly to implement.

6.3 Recommendations

From these implications, this study gives some recommendations. Firstly, during the interviews, the middle managers’ ignorance of environmental protection may come from a lack of knowledge of the firm’s environmental issues. Besides, government enforcement is weak, causing enterprises unwilling to undertake
environmental responsibilities; they face tradeoffs between the organization’s profits and CSR. Therefore, the government should make an effort for strict legal enforcement and impose high penalties to punish companies who violate these laws. Secondly, to raise firms’ CSR awareness, the government and local authorities should promote education programs to enterprises on good CSR practices. Local SMEs need to pay attention to such programs. Attempts should be made to raise awareness so firms can engage in their daily operations with minimum CSR spending. The important thing that businesses need is commitment and willingness. There must be supporting and encouraging activities from the government and non-profit organizations to get companies from “have to” towards “want to”. Thirdly, the study suggests that SMEs with limited financial resources should cooperate with non-profit organizations and participate in larger social events. This would assist the SMEs to gain recognition from society without the outlay of funds for CSR implementation.

6.4 Limitations and directions for future research

The first limitation is that the data only reflects the middle managers’ perceptions. CSR could be further explored through studies about CSR perceptions, from interviews with top managers and shop-floor workers of these same companies. Second, there is a gap between CSR perceptions given in the interviews and firms’ actual CSR practices. Future studies can test hypotheses developed from our findings quantitatively to address this gap (Figure 2). Third, the sample is dominated by respondents working in the banking sector. This sample selection may raise selection bias, and the results are not representative of other sectors. This is possibly, why respondents generally neglect environmental impacts as reported in the study since the banking sector seems not to harm the environment as seriously as manufacturing industries. These limitations open the avenue for future research into CSR in developing countries.

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References


Appendix 1: Interview protocol

1. What are the legal CSR activities your company has conducted? What motivated you to do those?
2. What are the economic CSR activities your company has conducted? What motivated you to do those?
3. What are the philanthropic CSR activities your company has conducted? What motivated you to do those?
4. What are the ethical CSR activities your company has conducted? What motivated you to do those?
5. What are the benefits that CSR have brought to your company?
### Appendix 2: Interview profile

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