

Czech University of Life Sciences Prague

Faculty of Economics and Management

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Master's Thesis

Corporate Social Responsibility (CSR)

in the Bachelor Business Administration study program

—

A case study in a private university in Vietnam

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DIPLOMA THESIS ASSIGNMENT

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Economics and Management

Economics and Management

Thesis title

Corporate Social Responsibility in the Bachelor Business Administration study program – A case study in a private university in Vietnam

Objectives of thesis

The main purpose of this thesis is to investigate how Corporate Social Responsibility is understood and applied by lecturers working at the Bachelor of Business Administration (BBA) in universities. Its objectives are as follows:

- Investigating the knowing (mindsets, awareness) about CSR of the BBA lecturers;
- Investigating the doing (behaviors in practice) CSR of the BBA lecturers;
- Exploring and comparing the similarities and differences between theories and the BBA lecturers' doing and knowing.

The following research questions are considered:

- How do BBA lecturers understand CSR?
- What underpins their understanding of their conceptualization?
- How do BBA lecturers demonstrate CSR in practice?

The thesis will be composed of three parts. In the first part, the theoretical dimensions and historical development of CSR will be discussed. In the second part, the qualitative analysis will be revealed. In the final section, the findings obtained as a result of the analysis will be compared with other studies in the literature.

Methodology

The thesis will focus on a case study of a private university teaching Business Administration in Vietnam. The perceptions and practices of lecturers towards CSR will be investigated using qualitative research methods in the framework of a constructivist approach. This will involve interviews with lecturers, interpreted using a phenomenological approach and thematic coding.

The proposed extent of the thesis

50-60 pages

Keywords

Corporate Social Responsibility, University, Bachelor, Business, Business Education, Business Administration

Recommended information sources

- CARROLL, A. B. (2016). Carroll's Pyramid of CSR: Taking Another Look. *International Journal of Corporate Social Responsibility* 1 (3):1-8.
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- NGUYEN, M., BENSEMANN, J. & KELLY, S. (2018). Corporate social responsibility (CSR) in Vietnam: a conceptual framework. *International Journal of Corporate Social Responsibility* 3, 9.

Expected date of thesis defence

2022/23 WS – FEM

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Electronic approval: 24. 11. 2022

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Declaration

I declare that I have worked on my master's thesis titled "Corporate Social Responsibility (CSR) in the Bachelor Business Administration study program – A case study in a private university in Vietnam" by myself and I have used only the sources mentioned at the end of the thesis. As the author of the master's thesis, I declare that the thesis does not break any copyrights.

In Prague on 29.11.2022

Nguyen Hai Yen

Acknowledgement

I would like to thank my supervisor Daniel Rosenhaft Swain, Ph.D., MA for his advice and support during my work on this thesis. I would like to express my gratitude to my beloved husband and families, my dear friends and colleagues. Without everyone's support and encouragement, this thesis would have never been accomplished.

Corporate Social Responsibility (CSR) in the Bachelor Business Administration study program

—

A case study in a private university in Vietnam

Abstract

In today's world, quality of life is increasingly associated with intangible values such as a clean environment, health, human rights, cooperation with the local community or prevention of corruption. This is why people increasingly expect these values to be respected and fulfilled by private companies as well. The concept of Corporate Social Responsibility (CSR) is a concept that requires companies to operate for the benefit of society, both socially and legally. In this study, it is aimed to understand the perceptions and practice of the Business Administration lecturers working a private university in Vietnam on CSR. 11 lecturers participated in this research and one-on-one interviews were conducted to discover the ideas. Results and interpretations from the interviews show that the lecturers perceive CSR in some similar and different ways, but they mostly share the same teaching practice. The lectures are all aware of the importance of CSR in both businesses and business education. However, the research result points out that there are different evaluations on how efficient it is in CSR teaching in the program and other activities at the university. The participants have also made suggestions to improve the CSR teaching practice at the university.

Keywords: Corporate Social Responsibility, University, Bachelor, Business, Business Education, Business Administration, Vietnam.

Společenská odpovědnost firem (CSR)

v bakalářském studijním programu Business Administration -

Případová studie na soukromé univerzitě ve Vietnamu

Abstrakt

V dnešním světě je kvalita života stále více spojována s nehmotnými hodnotami, jako je čisté životní prostředí, zdraví, lidská práva, spolupráce s místní komunitou nebo prevence korupce. Proto lidé stále více očekávají, že tyto hodnoty budou respektovány a naplňovány také soukromými společnostmi. Koncept společenské odpovědnosti firem (Corporate Social Responsibility, CSR) je koncept, který vyžaduje, aby firmy fungovaly ve prospěch společnosti, a to jak ze sociálního, tak z právního hlediska. V této studii je cílem porozumět vnímání a praxi lektorů Business Administration působících na soukromé univerzitě ve Vietnamu v oblasti CSR. Výzkumu se zúčastnilo 11 lektorů, s nimiž byly provedeny individuální rozhovory za účelem zjištění jejich představ. Výsledky a interpretace z rozhovorů ukazují, že lektori vnímají CSR v některých ohledech podobně a v některých odlišně, ale většinou sdílejí stejnou výukovou praxi. Všichni lektori si uvědomují význam CSR v podnicích i v podnikovém vzdělávání. Výsledek výzkumu však poukazuje na to, že se liší hodnocení toho, jak efektivní je výuka CSR v rámci programu a dalších aktivit na univerzitě. Účastníci také předložili návrhy na zlepšení praxe výuky CSR na univerzitě.

Klíčová slova: Společenská odpovědnost firem, Univerzita, Bakalář, Obchod, Obchodní vzdělávání, Obchodní administrativa, Vietnam.

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List of abbreviations

CSR	Corporate Social Responsibility
FPTU	FPT University
BA	Business Administration
BBA	Bachelor Business Administration
FOB	Faculty of Business
ACBSP	Accreditation Council for Business Schools and Programs
AACSB	Association to Advance Collegiate Schools of Business
MBA	Master of Business Administration
MSc	Master of Science
PhD	Doctor of Philosophy

1. Introduction

1.1 Overview of CSR and CSR in Education

In today's world, quality of life is increasingly associated with intangible values such as a clean environment, health, human rights, cooperation with the local community or prevention of corruption. This is why people increasingly expect these values to be respected and fulfilled by companies as well. For this reason, it is not enough to offer quality products and services and to have competitive prices in order to be successful in business life. If companies want to build and maintain a good reputation, they must be mindful of the impact of their operations on both the local and global scales. Responding to these societal demands is the philosophy of organizations called Corporate Social Responsibility – CSR (Jenkins, 2006).

Social responsibility is not just corporate philanthropy or a marketing tool. It is built on three interrelated pillars – economic, environmental and social. If a company is to be successful, it must be equally committed to all three areas: abiding by the code of ethics, applying corporate governance; establishing and maintaining good relations with customers, suppliers and investors; and focusing on improvement. The firm should take care to comply with the working conditions of its employees, the rules of equal opportunity, to promote an environmentally sensitive corporate culture, and to pay attention to friendly relations with the environment in which the company operates in Corporate Social Responsibility.

In the literature, different perspectives and approaches exist regarding whether CSR is voluntary or compulsory. Ihugba (2012) argued that it would not be possible for CSR to remain only as a philanthropic approach and that CSR should include certain obligations according to the sizes of enterprises. While others argue that making CSR compulsory will be limited to a minimum level of qualification and will hinder competition and innovation in CSR (Rodríguez and LeMaster, 2007). Corporate Social Responsibility may be obligatory; however, the company environment, it shows how we can do things differently and better so that we can achieve better results and higher long-term profits (Ryan, O'Malley and O'Dwyer, 2010). Corporate social responsibility also refers to the behaviour of organizations voluntarily in their activities and interactions with their stakeholders to social problems and environmental concerns of societies. Researchers today generally agree on the

effects of organizations on the environment and the reporting of this situation. However, it can be said that company shareholders are not ready for companies to make deductions from their shareholdings by spending outside of economic areas (Aras and Crowther, 2008).

As a result of social awareness on concepts such as Sustainability, Corporate Social Responsibility and Business Ethics, especially the perspectives and knowledge levels of business departments of universities have begun to be emphasized. Because universities have both responsibilities in terms of creating the necessary motivation in businesses for such social demands and the ability to achieve this with the vision and methods they have (Sánchez, Bolívar and López-Hernández, 2013), it can be seen that there is a social pressure for universities to play a more active role in those issues. For this reason, one of the most important struggles of the business departments of universities is how to teach students about issues such as business ethics and responsible management (Matten and Moon, 2008; Ghoshal, 2005). However, how universities perform their CSR activities is another research topic. The way they manage their resources and their attitudes towards the interests of their stakeholders determine the level of awareness of universities on CSR. In studies of universities in the USA, many criticisms have been brought about CSR in terms of both curriculum and awareness level of universities (Kleinrichert et al., 2013). Brown and Cloke (2009) stated that the CSR curricula of universities should be structured in a way that spreads across the board without being limited to a single area. Otherwise, it is stated that students have difficulty in understanding CSR and find it complex. However, it is one of the methods recommended for CSR trainings that it will be more beneficial to develop a presentation over practical applications rather than theory in CSR trainings. At the same time, it is underlined that business departments at universities should undertake different tasks such as providing training on CSR to the private sector, conducting research on CSR and educating practitioners on CSR (Bennis and O'Toole, 2005).

The corporate scandals that emerged in the early 2000s revealed that governments cannot be successful in sustainability on their own. In terms of solving social and environmental problems, the responsibilities of global companies, which are getting bigger every year and gaining a global dimension, have become urgent and complicated in terms of both CSR and sustainability. However, the efforts made on CSR and sustainability should not be considered separately from each other. Among the main rules for making an impact

on CSR and Sustainability are coordination and methodical among companies. In this respect, it can be seen that academia and universities have recently come into play as a component. Understanding the importance of universities in bringing about positive change for businesses and society as a whole, people are beginning to appreciate the role universities can play in terms of CSR (UN PRME, 2017).

The Global Compact Initiative, established in 2000 under the United Nations structure, plays a developing role in the responsible business policies implemented by the organizations. The recommended principles to be applied in responsible management training have been determined as follow (UN PRME, 2017):

- To help students gain the skills they will need to be future value creators for business and society, and to strive toward a more equitable and long-term global economy.
- International social responsibility efforts, such as the UN Global Compact, should be included into academic activities and curriculum.
- To design and implement educational frameworks that support successful learning experiences for responsible leadership.
- To conduct research on the role, dynamics, and influence of corporations on the production of sustainable social, environmental, and economic value.
- To collaborate with corporate leaders to better understand the obstacles they face in satisfying their social and environmental obligations, and to find ways to overcome these challenges together.
- To stimulate and support dialogue and debate among educators, businesses, government, consumers, media, civil society organisations, and other interested parties and stakeholders on crucial problems connected to global social responsibility and sustainability.

Today, there is quite a high number of studies on CSR; however, there seems to be many different approaches in theory about CSR, including the definition of CSR. Yet, the number of studies on CSR training in universities is quite limited. For this reason, CSR in Business Education has been chosen as the subject of this research. In the research, first of all, a comprehensive literature review on the subject of CSR and CSR theories will be made and the conceptual framework of CSR will be drawn, and then the perception and practice of the lecturers working in the field of Business Education of a university will be examined.

1.2 Research Context

The context of this research is considered at FPT University (FPTU) – the first private university established in Vietnam, specifically at the Faculty of Business (FOB). Lecturers of the faculty were interviewed to share their views and perspectives about CSR, as well as their doing in reality teaching.

FPT University was the Vietnam's first private university officially established in 2006 by an enterprise – FPT Corporation which is one of the leading enterprises in information technology services in the country. The university is now a member of FPT Education Co. Ltd. - a subsidiary of FPT Corporation. Currently, FPTU admits students for five undergraduate programs: Information Technology, Business Administration (BA), English Language, Japanese Language, and Korean Language; and two master's degree programs, including Master in Software Engineering and Master in Business Administration. FPTU has a long-term vision about the world of knowledge economy based on technology. To be successful, graduates have the comprehension and flexible ability to deal with a rapid and unstable development of the global economy. More information of the university can be found via the website: <https://daihoc.fpt.edu.vn/en/>.

The Faculty of Business was set up in 2009 when the university was granted the licence for providing Business Administration program and degree. The key personnel of the FOB have extensive backgrounds in business and management education and training activities. The specializations of Business Administration, Finance & Banking, International Business, and Hospitality Management are offered at FOB. Ever since the establishment of the university, the Business programs have been designed and developed in accordance with inputs from Vietnam Industry, basically from FPT Corporation, as well as the prestigious standards from American Institutions like ACBSP (Accreditation Council for Business Schools and Programs) or AACSB (Association to Advance Collegiate Schools of Business).

As Vietnam is an emerging country with a quickly developing economy, there has been a high demand on the knowledgeable and qualified human resources in the country. Ever since the nation's economic reform – *Doi Moi* in 1986, Vietnam has recognized the importance and significant contribution of business enterprises to the development and

growing success of the economy. The Ministry of Planning and Investment reported in 2021 that there were around 800,000 active enterprises in the country with more than 5 million employees. The enterprises were estimated to have contributed 45% of GDP. The needs for high-quality personnel are consequently increasing. Hence, it is understandable that the local government strongly supports for launching business institutions and programs. In particular, the local community expects FPT Corporation, a leading ICT corporation in Vietnam, to actively engage in business education activities as well as developing a new generation of entrepreneurs with highly competitive advantages in the domestic and global economic environment.

2. Objectives and Methodology

2.1 Objectives

The main purpose of this thesis is to investigate how CSR is understood and applied by the lecturers who are teaching the Bachelor Business Administration program (BBA) at the Faculty of Business, FPT University. Hereinafter, referred as BBA lecturers. In accordance with this main purpose of the thesis, the objectives of the thesis have been determined as follows:

- Investigating the knowing (mindsets, awareness) about CSR of the BBA lecturers
- Investigating the doing (behaviours in practice) CSR of the BBA lecturers
- Exploring and comparing the similarities and differences between theories and the BBA lecturers' doing and knowing.

It is planned to answer the following questions in the context of the thesis:

- How do BBA lecturers understand CSR?
- What underpins their understanding of their conceptualization?
- How do BBA lecturers demonstrate CSR in practice?

For the purpose of the thesis and the questions to be answered, the thesis will be composed of three parts. In the first part, the theoretical dimensions development of CSR will be discussed. In the second part, the qualitative analysis will be revealed. In the other last section, the findings obtained as a result of the analysis will be compared with other studies in the literature.

2.2 Methodology

In line with the purpose of the thesis, which is aimed at understanding the perceptions and practices of CSR of lecturers in the BBA departments of universities, a qualitative research method was applied within the framework of a constructivist approach. The qualitative research method, which is widely used in research, is a research method that helps to reveal meanings in the light of rich and descriptive data (Robson and McCartan, 2016). Thanks to the qualitative research method applied with a constructivist world view, it is

possible to reveal and interpret the thoughts of a certain group of people on the targeted issues (Denscombe, 2017; Creswell and Creswell, 2018). For this reason, this method was chosen for the purpose of revealing the perspectives of lecturers on CSR in the study.

Together, in the thesis, the phenomenological approach, which is used in research to understand human experience and observe behaviour, has been adopted. The aim of the phenomenological approach is to understand and interpret how the targeted concept is interpreted in people's life experiences (Robson and McCartan, 2016; Denscombe, 2017; Creswell and Creswell, 2018). Within the scope of this thesis, a phenomenological approach has been adopted in order to make sense of and interpret the approaches of lecturers on CSR.

2.2.1 Data Sampling

In this study, non-probability and convenience sampling techniques were used in sample selection. The reason for this is that the research does not aim to generalize and provides easy access to possible participants. In the non-probability sampling technique, the researcher determines the target audience themselves in order to reach the highest quality information (Robson and McCartan, 2016; Denscombe, 2017). In the scope of this research, lecturers who could be easily reached were included in the sample, since the targeted audience were instructors working in BBA departments. Within the scope of the research, eleven lecturers working in the BBA department of a private university in Vietnam were selected as a sample. They were contacted via emails or messages and the interviews were done with these lecturers.

2.2.2 Data Collection and Analysis

In the study, the interview method was chosen as the data collection method. In the interview method, it is aimed to make sense of the perceptions of the participants on a concept determined with open-ended questions (Creswell and Creswell, 2018). For this reason, it has been decided that the most appropriate qualitative data collection method for the purpose of this thesis is the interview method. Semi-structured interviews with open-ended questions were conducted with the lecturers selected as a sample within the scope of the research. In this way, lecturers were given the opportunity to express themselves more easily and to express their opinions openly. This situation has been beneficial in terms of

providing in-depth information within the scope of the thesis (Robson and McCartan, 2016; Denscombe, 2017; Creswell and Creswell, 2018).

20-to-30-minute one-to-one interviews were conducted with each faculty member on Google Meet and Zalo (a social media platform in Vietnam). The interviews were recorded with the consent of the participants, and notes were taken during the interview to clarify the content of the interviews. The interviews were taken in both English and Vietnamese depending on the participants' convenience. At the end of the interviews, the Vietnamese information was translated by the researcher.

The data obtained in this research were analysed with the thematic approach. A systematic approach is developed with the codes and themes that are revealed as a result of the examination of certain sentences and word groups obtained from the data in the thematic approach. In this approach, the aim is to create a code from the common words used by the participants, and then to create themes with these codes. The thematic approach is used effectively in examining the data collected through interviews with open-ended questions (Punch and Oancea, 2014; Robson and McCartan, 2016).

2.2.3 Ethical Issues

Ethical issues are of key importance for research. Researchers should therefore be aware of the limitations they have due to ethical issues. Since the sample of this research consists of people, respect and beneficence of participants come first among ethical issues. Protecting the personal information of the participants in the interviews and not causing any harm to the participants are two indispensable elements in terms of the ethics of the research. In this context, the ethical procedure determined by Denscombe (2017) was applied in the interviews, which is the appropriate data collection technique in this thesis. In accordance with this procedure, rules such as protecting the interests of the participants, obtaining the consent of the participants that they were volunteers and informed about the research, giving importance to openness and honesty during the research, and the right of withdrawal of the participants at every stage of the research were complied with.

In the data collection process of this thesis, firstly, potential participants were contacted and the participants were informed about the research and the aims of the study.

In this way, it was aimed to prevent participants from misinterpreting the research (Punch and Oancea, 2014; Denscombe, 2017). The participants were then given time to think. After the participants decided voluntarily to participate in the study, consent forms were signed. After signing the forms, the data collection phase was started. Within the framework of the confidentiality of the research, the names of the participants were changed with pseudonyms to prevent them from suffering any physical, mental or social harm (Robson and McCartan, 2016; Hammersley, 2017).

3. Literature Review

3.1 The Concept of Corporate Social Responsibility

Corporate Social Responsibility is not a concept that deals with the economic relations of companies with their stakeholders. The concept of CSR is a concept that includes the company to do useful works for the society in which it is located and to look after the interests of the society. Within the scope of CSR, companies consider the needs of the society while creating their strategies and see them as a priority (Dahlsrud, 2008).

Due to the developing communication technologies, it has become a necessity for companies to be more careful in their relations with society. The society's awareness of human rights, animal rights, environmental pollution and global warming creates pressure for companies to act carefully on these issues. Although the main purposes of companies are to generate income and increase their profits, it is essential that they have good relations with the society in order to achieve these goals. CSR consists of basic elements such as taking into account the problems of the society in which a business operates, being aware of the problems of the society and thinking primarily of the benefit of society in its activities (Asemah, Okpanachi and Edegoh, 2013).

The awareness in society about social responsibility has also shown itself in the scientific world and there has been an increase in the number of studies in the field of social responsibility in recent years. Although CSR has not been academically discussed for a long time compared to its long history in practice, it has significantly interpreted, developed and approached in many ways. According to Carroll (1999), the 20th century saw a large number of CSR in the academic and CSR definitions were significantly developed during the period. Up to now, many different definitions of the concept of social responsibility have been recently visited and redefined in the studies, and some of these outstanding definitions are as follows:

Momeni, Mohseni and Pirineh (2015) defined CSR as companies' consideration of social and environmental concerns during all their activities. Randolph *et al.* (2022) stated that companies share, protect and add value to the cultures of societies as CSR and that companies should consider not only their economic interests but also social interests. The

European Commission expressed CSR as the voluntary contribution of companies for a better and cleaner society (European Commission, 2011).

Businesses always have to be in a positive relationship with society in order to continue their existence because they are fed by society. For this reason, they have to pay attention to the sensitivities of the society, deal with the problems of the society and determine strategies on these issues, even if they are not directly related to their business areas. This is important both to ensure the sustainability of the assets of the businesses (Ryan, O'Malley and O'Dwyer, 2010) and to avoid adverse reactions from society (Fassin, Van Rossem and Buelens, 2011). However, businesses that avoid social responsibility activities will have to pay a heavy price in the end (Fassin, Van Rossem and Buelens, 2011). Cho, Chung and Young (2019) similarly states that CSR does not have a positive effect on the profitability or other financial indicators of the companies in the short term, but it contributes positively to the long-term financial performance and brand value of the companies. Saeidi et al. (2015) revealed in their research that the effect of CSR on financial performance is not direct but indirect. The researchers stated that the first impact of CSR is on customer satisfaction, company reputation and competitive advantage, and these contribute to the financial performance of the company in the long run.

Jones (1980) defined social responsibility as the obligations of companies to the society they are in. According to Jones (1980), CSR has two sides. The first is that companies are willing to comply with these obligations, and the second is that these obligations apply to all parties with whom the company has a relationship. Kilcullen and Kooistra (1999), emphasizing that social responsibility has a moral role for corporations, stated that businesses that act with social responsibility awareness both fulfil their legal obligations, although not necessarily, and do legally beneficial works to benefit the society. Kotler and Lee (2005) later approached social responsibility with the concept of “corporate social enterprises” and expressed this as the obligation of companies to raise the welfare level of the whole society, by being aware of social and environmental problems, according to psychological and economic conditions and emotional needs of society. Kohler and Lee (2005) defined what they call corporate social enterprise as large-scale activities that companies take to support the goals of societies and fulfil their social responsibility obligations.

In the 1990s, social responsibility emerged as stakeholder theory, business ethics theory and corporate citizenship. Carroll (1991, 1999) called social responsibility an optional component, namely philanthropy, and argues that he embraces “corporate citizenship”. In order for social responsibility to be accepted by conscientious business people, it is argued that it should be framed in a way that covers all business responsibilities and that four types of social responsibility constitute total social responsibility: economic, legal, ethical and philanthropic (Carroll, 1991). Similarly, Foran (2001) interpreted the social responsibility activities of enterprises as a whole of their behaviours and practices towards their employees, their environment, civil society and public authorities. According to Foran (2001), social responsibility is the result of interactions between government, businesses and civil society. Marrewijk (2003) also defined social responsibility as the voluntary inclusion of social and environmental concerns in corporate activities, in interaction with all social stakeholders, along with corporate sustainability.

Garriga and Mele (2004), based on several definitions of corporate social responsibility, concluded the concept of corporate social responsibility on four main elements. The elements are follows:

- Businesses have long-term plans for the continuity of the business in line with their long-term profit targets,
- Businesses use their powers with a sense of responsibility,
- Considering the demands of the society by being sensitive to the needs and requirements of all stakeholders with whom businesses interact,
- To do the ethically right thing by contributing positively to the society in which it is located, and to contribute not only to what is lacking, but also to the welfare of the society.

Overall, definitions of CSR, although it has been shaped and viewed on different lenses, converge on good behaviours and practices of businesses which benefit the enterprises themselves and at the same time take into consideration the interests of human, society, environment and other related factors. Depending on a particular situation and the point of views, the act of defining CSR could differ.

3.2 Corporate Social Responsibility Approaches

3.2.1 Classical Social Responsibility Approach

According to the classical analysis, companies do not have any other purpose other than their own commercial activities. In this understanding, since the main purpose of companies is to make profit, companies that succeed in this requirement fulfil their duty. Friedman (1962), the theorist of this approach, stated that the only responsibility of corporations is to their shareholders, and corporations cannot have the same responsibilities as people. Friedman argued that social responsibilities apply only to people and that the responsibility of corporations can only be to make profits. According to Friedman (1962), social balance will deteriorate if corporations turn to different purposes such as social responsibility. Social responsibility means allocating a budget towards a different direction, which will cause financial loss for employees and shareholders, or it will cause loss of consumers due to the increase in prices. For this reason, this approach argues that the main responsibility of enterprises is to act in accordance with their economic principles, that is, to make profit by using their resources in the most effective way, which is their main purpose. For this reason, this approach is also called the efficiency approach (Windsor, 2006).

3.2.2 Modern Social Responsibility Approach

Contrary to the classical approach, the modern approach states that corporations have responsibilities other than profit and is based on the environment. Customers/consumers are important in this approach. The social responsibility of businesses aims to provide support in solving the problems of all the circles it meets. The problems cannot be just economic. If the environment is not taken into account, problems with natural resources arise in the long term. This view argues that if businesses prioritize the interests of society, they will also contribute positively to economic problems. Since businesses are socioeconomic entities, they cannot be kept independent of social life. For this reason, they cannot be considered separately from the social problems that concern society. Because they have the resources to solve these problems. If they invest in society today, they will be economically victorious in the long term (Windsor, 2001; Ryan, O'Malley and O'Dwyer, 2010; Cho, Chung and Young, 2019).

3.3 Concepts Related to Corporate Social Responsibility

3.3.1 Social Stakeholder

In order to understand the concept and definitions of Social Responsibility more clearly, it is necessary to talk about the concept and theory of social stakeholder. The majority of large corporations are responsible for maximizing shareholder returns by undertaking actions that increase business profits (Friedman, 1962). However, they increasingly take into account other interest groups such as employees, customers, suppliers, government and the community in which they operate in order to create value (Clarkson, 1995; Donaldson and Preston, 1995). According to a general definition, people or businesses that are somehow affected by the decisions, practices, services and goals of the institution are called social stakeholders. Corporate social responsibility activities are expected to contribute to the profitability and sustainability of businesses by helping to increase their income or reduce their costs. However, there are no theoretical formulas or suggestions on how this can be done in the literature. Therefore, in the first stage, it was theoretically rejected that social responsibility activities would increase the profitability of the business. With the emergence of the stakeholder theory, this view has softened a bit (Barnett, 2007). According to the definitions, the concept of corporate social responsibility refers to all internal and external stakeholders. All stakeholders can be listed as employees, customers, consumers, shareholders, competitors, suppliers, government, society and the environment. Responsibilities for these stakeholders within the scope of corporate social responsibility include the following behaviours (Wood, 1994).

Responsibilities to company employees;

- Work safety,
- Social security opportunities,
- Reasonable working conditions,
- Timely, fair regular remuneration,
- Opportunity for development and promotion,
- Fair and equal treatment,
- Respecting individual differences,
- Participation in management and decisions.
- Considering complaints.

Responsibilities to consumers;

- To provide quality products and services that meet the needs,
- Accessible and sufficient, regular flow of goods,
- Correct pricing,
- Customer service.

Responsibilities to shareholders and investors include providing accurate and regular information about the activities and financial status of the institution, and providing earnings. Responsibilities to suppliers include paying fair and timely wages, respecting their rights, and providing necessary information on consumers' preferences. Within the scope of responsibilities to the state, there are responsibilities such as helping the local government in solving the problems of the region in which it operates, avoiding illegal events such as bribery and corruption, paying taxes, acting in accordance with the law. In its responsibilities to society and the environment include activities such as protection and improvement of the environment in which it operates, providing employment, efficient use of natural resources, sensitivity to social events, respect for human rights, working for raising the welfare level of the society, protection of animal and plant species, prevention of environmental pollution, etc. (Kohler and Lee, 2015; Adda, Azigwe and Awuni, 2016; Randolph *et al.*, 2022).

3.3.2 Corporate Accountability

Accountability is the readiness of the businesses to make a statement to the stakeholders and the public about their activities and to take responsibility for their omissions and mistakes. According to another view, institutional accountability is that an enterprise is open to research and regularly announces to the stakeholders and society that it acts in the interests of society. Being responsible for a situation requires being accountable for the process and results associated with that situation (Bivins, 2006).

3.3.3 Corporate Transparency

While institutional transparency is similar to the concept of accountability, they differ on some points. Corporate transparency is the sharing of activities other than trade secrets, corporate and financial reports, and information with the public in a timely, and accurate manner. Today, businesses publish annual reports over the internet in order to comply with

the principle of transparency. Thanks to the Internet, this information is easily accessible to everyone. The Internet has created an expectation of transparency and ensured transparency (Gower, 2006).

3.3.4 Corporate Sustainability

The United Nations Commission on Environment and Development defined corporate sustainability in 1987 as making development sustainable by meeting daily needs without compromising the needs of humanity and future generations. The contribution of businesses to this sustainable development can only be achieved through social responsibility approaches. In general, the concept of sustainability is used for the environment. Environmental sustainability becomes possible with the protection of natural resources, the balance of nature, genetic diversity, ecosystem and biological productivity (Atkinson, 2000).

3.3.5 Corporate Citizenship

Corporate citizenship is defined as the fact that businesses comply with all legal, ethical and social rules while performing their commercial activities, which are their main functions, and fulfil the expectations of the society. This concept started to be used in the late 1990s, was especially embraced by Carroll (1999). The concept of Institutional Citizenship states that businesses and individuals are equivalent entities, and therefore enterprises have rights and duties to fulfil like individuals (Carroll, 1999; Valor, 2005).

Corporate citizenship is a term that focuses on the social responsibility role of businesses. Just as individuals have citizenship duties in society, enterprises also have responsibilities towards the society and their own stakeholders, just like citizens. Therefore, the term citizenship is used in this concept. An effective vision and mission sharing between the organization and its stakeholders contributes to the development of corporate citizenship (Zadek, 2004).

3.4 Carroll's Corporate Social Responsibility Model

Carroll (1991) evaluated CSR over four different types in the concept of CSR. Carroll states that in his CSR model, there are four different types of CSR: economic, legal, moral and philanthropic. These aspects of social responsibility also reveal the purpose of an enterprise to perform social responsibility activities. Businesses that undertake economic social responsibility fulfil their social responsibilities by contributing to the economy. Those who assume legal social responsibility not only make a profit, but also fulfil the social responsibilities required by the law. Those who are morally oriented feel themselves morally responsible and accept this as a moral indicator. Finally, in philanthropic social responsibility, businesses that undertake social responsibility voluntarily take this responsibility and aim to increase the quality of life of the society. Carroll (1999) referred that the purpose of profit making, which is put forward by the classical understanding, cannot be denied for businesses, but now social responsibility activities are also a goal that cannot be ignored for companies.

3.4.1 Components of Carroll's CSR model

◆ Economic responsibility:

The most fundamental part of Carroll's social responsibility approach is economic responsibility. Therefore, economic responsibility is the bottom rung of Carroll's pyramid. The reason for this is that a company that cannot fulfil its social and economic responsibilities cannot do any other activity. As stated in the classical approach, the primary task of a company is to make a profit from the services it offers or the products it produces. A company that does not profit from its activities cannot be expected to develop social responsibility projects. However, companies that can make a profit economically and thus realize their main purpose will also be able to fulfil their responsibilities to society (Carroll, 1979).

Economic responsibility has a very important place in the business world, and it also plays an important role in increasing global competition. Acceptable profit should be made by producing goods and services according to the needs of customers. Businesses should use their resources effectively and efficiently to shape the amount and quality of production according to the needs of society and to contribute to the country's economy by making a

profit in order to ensure its continuity. Economic responsibility focuses not only the production of goods and services, but also on selling the goods and services for profit. Because businesses help spread welfare by distributing some of the profits they earn to their partners and employees. In addition, profit-making enterprises contribute to the country's economy by investing more (Jamali, 2007). According to Carroll, the elements of economic responsibility are (Carroll, 1991):

- To increase the share values,
- To increase the continuity of the institution's success and profitability,
- To make a fair remuneration policy for its employees,
- To provide quality affordable products to its customers,
- To ensure the goal of obtaining the highest profit,
- To use its resources effectively and efficiently and supports the country's economy,
- To provide a competitive environment sustainable.

In addition, it is within the scope of economic responsibility to provide full and accurate information to consumers and to comply with the conditions of fair competition with rival businesses. As long as businesses cannot fulfil these economic responsibilities, they cannot meet the goods or services needed by society, create employment opportunities, contribute to the country's economy and engage in social responsibility activities (Jamali, 2007).

◆ **Legal responsibility:**

Businesses take the role of producers in society. However, they must also fulfil the legal requirements of the society they live in (Carroll, 1979). Businesses should comply with the legal regulations and labour laws set by the state for the continuity of their work, and they should maintain their economic obligations within the framework of the law. It is within the legal regulations that the business complies with the laws of the society in which it is located and in which it carries out its activities, as well as the laws and regulations, as well as other regulatory rules. According to Carroll (1991), the elements of legal liability are:

- A successful business fulfilling its responsibilities by obeying the laws of the state like a citizen.
- The corporate policy informs its legal responsibilities and acts in accordance with the labour law for the continuity of its assets.

- Informing its employees about the laws and ensuring that they act in accordance with the law.
- Ensuring the guarantee assurance of the goods and services produced by the businesses within the legal regulations.

Although legal regulations force businesses to comply with the laws successfully, it is very difficult to apply the laws equally. This situation does not remove the legal responsibility expected by society. However, laws specify the limits of acceptable corporate behaviours. Therefore, such laws cannot be defined as ethical or moral rules. All businesses must comply with these rules (Fernando, 2011).

◆ **Ethical responsibility or Moral responsibility:**

Based on the corporate social responsibility discussions in the literature, it can be concluded that the concept of ethical responsibility also affects other responsibilities. Because ethical responsibility is somehow included in both economic, legal and philanthropic responsibilities. The fact that the company remains within ethical limits in its behaviours to both its shareholders and customers within the economic activities of companies brings together economic responsibility and ethical responsibility. We see ethical responsibility as well as the legal responsibilities of the company in matters such as the safety of workers, the health and safety concerns of consumers, and the protection of the natural environment. Again, within the philanthropic responsibility, the fact that companies must act virtuously and ethically as good corporate citizens emerges as a part of ethical responsibility. In summary, ethical motivations play an important role in the whole of corporate social responsibility by penetrating into all of the corporate social responsibility categories (Carroll, 2016). Explaining his view, Carroll (2016) proposed that moral considerations would be integrated in other responsibilities.

Carroll's concept of ethical responsibility includes moral and virtuous behaviours that society expects from businesses, even if they are not legal, economic or philanthropic. Ethical responsibilities are aimed at protecting consumers, employees and shareholders (Carroll, 1991). Ethical responsibility covers standards, norms, values, beliefs and moral rules that are not in the law (Schwartz, 2011). Companies can fulfil their ethical

responsibilities by protecting the ethical values of the society and acting respectfully towards them. The elements of ethical responsibility are as follows (Carroll, 1991):

- It should act according to the values that society attaches importance to.
- Businesses should not resort to unethical means in fulfilling their goals.
- Businesses should behave fairly and respectfully to human rights.
- The institution must fulfil the ethical and legal responsibilities of its own corporate culture.

◆ **Philanthropy:**

At the top of the pyramid, philanthropy is the organization's activities that are beneficial to its country and the world as a good citizen. With philanthropy, organizations are expected to be like good corporate citizens. What is meant by corporate citizenship is that businesses comply with legal, ethical and social rules while performing their commercial activities and fulfil the requirements of the bond with society and what is expected from them. Society expects businesses to be good corporate citizens. Philanthropy encompasses corporate actions that respond to these expectations. This includes being actively involved in actions or programs to promote human welfare or goodwill. Philanthropy also includes activities such as contributing to cultural, art and educational activities, donating to charities (Inoue and Lee, 2011). The elements of voluntary responsibility are as follows (Carroll, 1991):

- To support education,
- Voluntary activities of all employees, including the top managers of the organization,
- Businesses act in accordance with the philanthropic expectations of the society,
Supporting cultural and art activities

3.4.2 Organisation of Carroll's CSR model

When the CSR literature is examined today, it can be seen that the most known and used CSR model is Carroll's CSR pyramid. In the CSR pyramid, all the components in Carroll's model are located in a certain order. In CSR types are in a hierarchy in this order. Economic responsibilities come first. This is because the primary task of companies is to generate income. There are legal, ethical and philanthropic responsibilities above economic

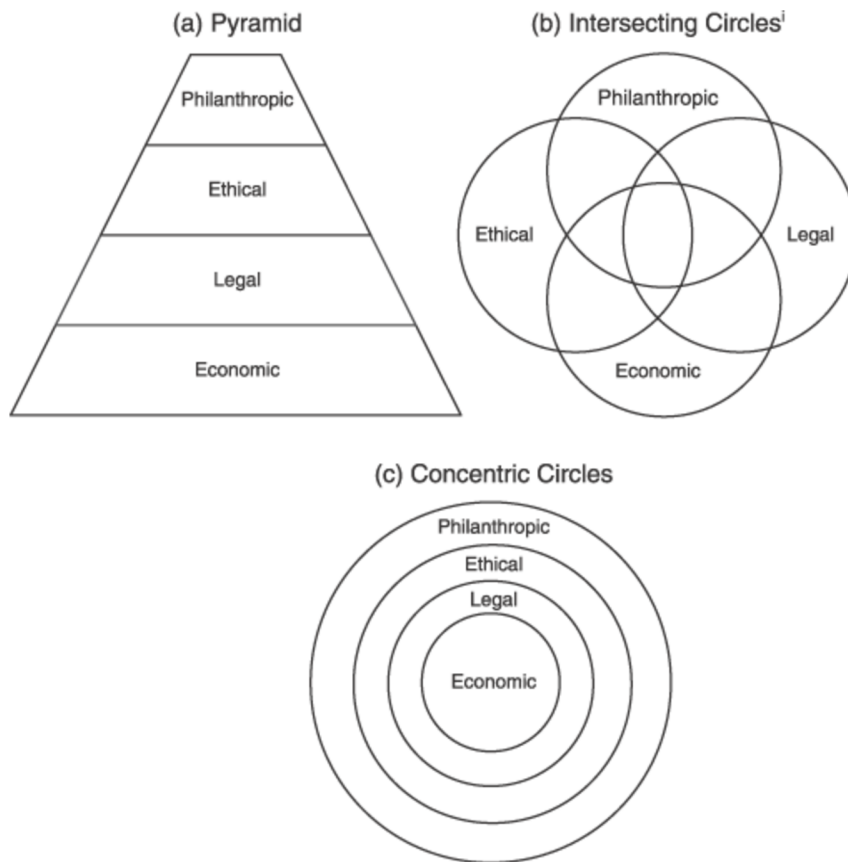
responsibilities. However, companies comply with these responsibilities and fulfil their responsibilities simultaneously (Geva, 2008).

Another model that examines the relationship between Carroll's four responsibilities is intersecting circles. Unlike the CSR pyramid, this model does not accept the argument that there is a hierarchy and order of importance among responsibilities. This model states that there is a dynamic interaction between responsibilities outside of a hierarchical relationship. The intersecting circles model was introduced by Schwartz and Carroll (2003), with the idea that the CSR pyramid could not fully express the interlocking relationship between responsibilities. The intersecting circles model is drawn with a VENN diagram. In the diagram, there are intersections of four social responsibility areas with each other. With this scheme, the order found in the CSR pyramid is eliminated and the interaction of responsibilities with each other is emphasized. However, this model is especially criticized for areas where there is no intersection. The reason for this is that the sections that are outside the intersection and that are handled separately from other responsibilities are not possible to describe and may be meaningless in terms of CSR. Because an ethical or illegal economic responsibility area or an illegal ethical responsibility area becomes problematic for CSR. However, the intersecting circles model is also very useful in terms of determining and analysing the harmony and tension points between different areas (Geva, 2008).

In the concentric circle model, a mixture of pyramid and intersecting circles model was encountered. While emphasizing the priority of economic responsibility as in the modelled pyramid model, the interaction between responsibilities is also included as in the intersecting circles model. However, in this model, as in the pyramid model, more emphasis is placed on the social usefulness of the economic model rather than the profitability factor. Responsibilities in this model are not completely independent of each other. Non-economic responsibilities also permeate and encompass economic responsibility (Geva, 2008). The pyramid, intersecting circles, and concentric circles of Carroll's corporate social responsibility model mentioned above are shown below.

Figure 1. Carroll's Corporate Social Responsibility Model

(Source: Geva, 2008)



3.5 CSR Education in Universities

Corporate Social Responsibility education is one of the main elements that show the importance and success of CSR both in terms of countries and globally. How education institutions teach the subject of CSR will also be an indicator of the trends in which CSR will be managed in the business world in the future. For this reason, there has been an increasing trend in the educations on CSR and ethics in universities, as the interest in the concept of CSR has increased recently (Ghoshal, 2005; Matten and Moon, 2008; Doh and Tashman, 2012).

It can be said that there has been an increase in the number of courses in graduate and postgraduate education in recent years for CSR education throughout the world (Kleinrichert et al., 2013). Undoubtedly, one of the most important reasons for this was that businesses felt an obligation on CSR, and a point of view towards this has developed

in educational businesses. The demands of financial markets and society for transparency towards businesses, as well as the corporate scandals of many businesses, have increased the tendency of students to form a perspective on CSR. As a result, it is aimed that universities, which are known to have a critical importance on the attitudes of students at the global level, also play an active role in the field of CSR (Sánchez, Bolívar and López-Hernández, 2013; Chirieleison and Scrucca, 2016).

While increasing the number of CSR courses, there has also been an increase in the subjects it covers from sustainability to the environment, from ethics to corporate citizenship. While universities add CSR education to their curriculum, they are also affected by many different factors such as cultural factors, religious factors, recruitment procedures, education capacities. However, different approaches such as taking CSR as a stand-alone, separated course or connecting it to existing courses are also exhibited. For example, Brown and Cloke (2009) supported the ideas that the CSR teaching content should not be limited in a single aspect, but should spread broadly in a curriculum. There are studies in the literature that both approaches have different advantages and disadvantages (Hartman and Hartman, 2004; Stubbs and Schapper, 2011).

A research conducted by Chirieleison and Scrucca (2016) at an Italian university reached two main conclusions regarding CSR education. One of these results is that there are great differences between the CSR education given at the university and the perception of the students. The second is that if CSR education is embedded in other courses, the students do not perceive this situation. Therefore, it was concluded that although the CSR educations provided seem to be sufficient in terms of quantity, they are not yet at the level to have the desired effect in terms of quality. Christensen et al. (2007) examined the CSR, Ethics and Sustainability educations MBA Schools in the Financial Times Top 50 list. According to the research, 84.1% of these 50 universities teach one of these three subjects, it was observed that ethics courses are taught as an independent course in 11 universities, 27.27% of the schools take CSR and sustainability courses together, 15.91% take CSR and Ethics courses together, and 9.1% of them gave ethics and leadership courses together. It has also been observed that 65.9% of these schools have established centres containing one of these subjects.

Hohnen (2007) suggested that CSR should be promoted and strengthened through a variety of activities, including seminars, workshops, training, conferences, brochures, and exhibits. According to the authors, teaching students about the ethical dilemmas faced by corporate leaders and allowing them to propose resolutions to such dilemmas may be an effective strategy. Schimperna, Nappo and Collaretti (2022) advocated that CSR could be introduced and taught to the students through projects and case studies. The case studies and project-based learning method allow students to grasp both detailed and overview of a situation, discuss and criticize the underlying issues either individually or in groups. Besides, Schimperna et al. (2022) and Christensen et al. (2007) agreed that experiential learning is effective in teaching CSR when students are given chances to be actively involved in solving a problem and to be able to reflect on and practice what they have learned. In the same line, Bennis and O'Toole (2005) and Giacalone and Thompson (2006) suggested that university-based business training should be organization-centric and should be modified into a human-centric one.

3.6 Perception of CSR and Vietnamese Culture

One of the important elements that make separated from other living things, to be questioned and evaluated is the values that humans have. Because the meanings that people ascribe to any value – good/bad; true/false; beautiful/ugly, good/sin etc. It is not possible to talk about a human action that does not have any connection with the values in question, even if it is different. Therefore, it can be stated that values are of great importance and meaning in terms of the continuity of a person's existence and reaching his goals. In this case, it is possible to observe the effects of the values that people have in all kinds of behaviours they exhibit. In the light of these explanations, the concept of value can be defined as the principles that determine, manage, direct and underlie our actions (Schwartz, 1999).

Values, which can be considered as a collection of principles that regulate human life in general, are effective not only at the individual level but also at the social level. Accordingly, it seems appropriate to talk about a set of values that affect not only the subjective life of the individual, but also the decisions and behaviours of the individual in the society and the society in general. However, there is an important point to be noted here

that values and the meanings attributed to values may differ from individual to individual and from society to society. Because it would not be wrong to state that differences in cultural values constitute one of the main elements that shape societies around the world and different social behaviours related to those societies. In Hofstede's (1992) research conducted on thousands of employees in different countries, it was revealed that people working in the same organization have different value systems, and this situation revealed that the values adopted are related to the culture of the society and differ accordingly. In Hofstede's (1992) study, the socio-cultural environment was analysed in terms of four different values (power distance, uncertainty avoidance, femininity/masculinity, individualism/collectivism) and two new dimensions (long-term/short-term orientation, freedom/restriction) were added to these dimensions in the future.

According to Hofstede, corporate values are the collective programming of minds that distinguish companies from each other. Purser, Park and Montuori (1995) also stated that the development of CSR in companies can primarily be through changes at the individual level. Therefore, it can be said that individual values constitute institutional values. The pyramid created by Halter and Aruda (2009) to show the effect of individuals' values on CSR is shown in Figure 2.

Figure 2. Ethical Pyramid of a Company

(Source: Halter and Aruda, 2009)



Researches have revealed that the individual values of company managers play the most important role in CSR perceptions. Ethical values of managers are the driving force of corporate ethical values (Nguyen & Truong, 2016). The authors revealed the effect of company managers' values on CSR by changing the pyramid given in Figure 2 with the pyramid in Figure 3.

Figure 3. The adapted ethical pyramid of company

(Source: Nguyen and Truong, 2016)



From this point of view, it is a normal result that the CSR is perceived and applied differently from country to country within the framework of traditional values.

The basis of the CSR concept is western schools of thought and western institutional experiences. However, the concept of social responsibility on which CSR is based is a concept that is included in the spiritual traditions of many eastern and western, religious or secular cultures. For this reason, the concept of CSR has taken its place all over the world, together with western countries (Xiong et al., 2022).

Vietnam is a country that has been strongly influenced by Chinese ideologies and religious beliefs as cultural and religious values, especially since it was ruled by Chinese feudal dynasties for more than a thousand years from the 2nd century BC. Among Chinese

cultural roots, Confucian philosophical beliefs that spread in Vietnam during the Han Dynasty seem to have had the strongest influence on Vietnamese cultural values. In addition, in the history of Vietnam, it is seen that the US imperialism and French colonization in the country caused western values to enter into the cultural values of Vietnam (Nguyen and Truong, 2016).

In countries such as Vietnam, where the Confucian understanding is dominant, the compatibility of the traditions of Confucianism with the CSR has been effective in the easy adoption of the CSR understanding by these countries (Xiong et al., 2022). Because Confucianism, basically has values such as truthfulness, harmony, kindness, cleanliness and honesty. However, Confucianism has a collective structure by nature, and operating for the benefit of society is a very important aspect of this understanding (Zhu and Yao, 2009). In the study conducted by Nguyen and Truong (2016), they stated that the high collectivism in Vietnamese culture is compatible with the CSR perspective, and this culture stems from Confucian values.

4. Practical Part

4.1 Participants information

Within the scope of the study, 11 selected lecturers who are teaching BBA at FPTU were interviewed. Information about the participants is shown below.

Table 1. Information of responding lecturers
(Source: own creation)

Partici- pants	Highest Degree(s)	Age	General teaching experience (in years)	Teaching experience at FPTU (in years)	Industry Experience	Position
L1	MBA	38	8	8	10	- Lecturer - Subject leader of management subjects
L2	MSc IB, PhD candidate	29	4	4	-	- Lecturer - Subject leader of marketing subjects
L3	MSc Business	33	0.5	0.5	10	Lecturer
L4	PhD in Finance	35	11	8	5	Lecturer
L5	MSc	34	3	3	5	Lecturer
L6	PhD in BA	37	11	1.4	-	Lecturer
L7	PhD in Business	30	2	1	2	- Lecturer - Subject leader management subjects
L8	Masters in International Business	28	2	2	1	Lecturer
L9	PhD in Economics	38	2	1	2.5	Lecturer
L10	MSc Finance PhD candidate	36	7	7	-	- Lecturer - Subject leader of Business subjects
L11	MSc International Business Administration	33	6	5	3	Lecturer

Eleven participants in this research are all full-time lecturers at the university, teaching in some similar and some different subjects at the university. On average, they are quite young of age, 33.7 years old. They all have at least Master degrees in different areas of Business and Economics. Especially, 4 of them have completed their degrees in Business Administration. Among the 11 lecturers, there are 4 PhDs, 2 PhD candidates and 5 Masters in Science. Only 2 lecturers completed their studies and training in Vietnam and the other 9 lecturers have experienced international education in Europe, the U.S or in developed countries in the area like China or Taiwan. Their teaching experience in general was about 5 years, while their teaching time at the university was more than 3 years on average. It is noteworthy that in addition to the teaching experience, most of the interviewed lecturers have at least 2 years of experience in the industry, and some even have 10 years working in business. Of 11 participants, there are 4 subject leaders who take the main lead in a certain group of subjects. The subject leaders are to manage syllabi, question banks and quality assurance in the teaching activities of a subject. Each teacher is in charge of at least 5 to 9 classes per semester. The class size usually is 25 to 30 students. Hence, each semester, a teacher is expected to teach and work with from 150 to nearly 300 students.

4.2 Interview questions

Eight questions were designed and asked to the participants in the interviews in line with the purpose of the thesis. The questions are categorized into 4 main parts which aim to ask about 4 different aspects.

Part 1 involves the questions which ask the interviewees about their understanding of CSR, how they define the term and which concept of CSR they are following.

1. *What is CSR? What do you understand about the term?*
2. *Which concepts of CSR are you following? Why?*

Part 2 includes the questions which target their opinions on CSR in general and teaching CSR in particular. There is also one question asking the participants to define and the four factors of social responsibilities – economic, legal, ethical and philanthropic, on the scale of importance.

3. *What do you know about these terms: economic/ legal/ moral/ philanthropic social responsibilities? Please rank the factors on the scale of importance.*
4. *In your opinion, is CSR important in business? Why?*
5. *Is CSR important in Business Education? Why?*

Part 3 encompasses the participants' activities and practice of CSR in reality. This involves the questions asking about their CSR teaching practice and some out-of-classroom activities at the university.

6. *How do you introduce/ teach your students about CSR? (In the curriculum: which subjects offer CSR concepts?; Subjects: how do you deliver the knowledge to the students?)*
7. *Are there any projects/activities about CSR at the university? Have you ever participated in those activities?*

Part 4 is more likely the extension. It asks about their own reflection, which requires the participants to reflect on themselves and compare their understanding and their doing of CSR; and calls for suggestions from the participants to improve CSR teaching practice in the program. The reflection was not asked in some cases when the participants have not got any hand-on experience teaching CSR or much involvement in other activities aside from teaching.

8. *Are there any gaps between what you know /understand about CSR and what is being taught at the university? (optional)*
9. *Any improvements would you suggest to the syllabus or study program? What about CSR do you recommend to be included?*

4.3 Findings

4.3.1 Defining CSR

Responses to the question asked to the participants about the definition of CSR are summarized and themed in Table 2.

Table 2. Keywords, Codes and Themes of CSR definitions
(Source: own creation)

Key words	Codes	Themes
-----------	-------	--------

obligation (L1, L2) must do (L6) consideration (L11)	compulsory actions	Meaning/ Behaviours
ethical behaviours (L8) responsibilities (L9) a positive impact role (L10)		
activities (a firm does) (L3) activities (of the firms) (L4) an action (L5)	voluntary actions	
integration (L7) interaction (L11)	two-way actions	
promote the interest of the organization profits and their image (L1) comply with the law, work ethically (L8) create corporate culture, enhance leadership – set an example, to raise awareness of CSR (L8)	good for the company themselves	Purposes
show the interest for the society (L1)		
improve the society on the whole (L2) increase the welfare (L4) provide values (to the community and to the government) in order to construct sustainable development. (L6) perform charity activities, protect the environment and develop the community (L8) think about impact of their economic activities on society (L9) consider the environmental and social impact in their business decision making (L10)	good for the surroundings	
act of giving back to society. ~ returning (L5)		
benefits for businesses and also benefits for society. (L7) the interaction between businesses and the community environment. (L11)	good for both	
the enterprise (L1, L8) the business (L10, L11)	themselves (the businesses)	Objects
society (L1, L3, L5, L7, L9) social contexts (L2) surrounding environment (L4, L8) community (L6, L8, L10, L11)	the surroundings	

stakeholders of the company (including like employees, shareholders and surrounding environment) (L4)		
country (L6)		

When Table 2 is examined, it can be seen that CSR is considered as an obligation by the majority of the participants. Only 3 participants rated CSR as volunteering. In addition, two participants made an assessment that it is a to-way action. It can be seen that the participants answered about the benefits of CSR that it contributes both to the companies and to the society and sometimes to both sides. Regarding the effects of CSR, the participants mostly saw that CSR contributions to society are more than to the businesses themselves.

4.3.2 CSR conceptualization

The keyword answers given by the participants regarding the CSR concepts they follow is shown as below.

Table 3. Keywords of following concepts
(Source: own creation)

Key words	Matching concepts
No specific scholar (L1, L5, L6, L8)	No concept
Social citizenship model of CSR (L2) -- requires all of those businesses to build CSR as some requirements for them (L2)	Corporate citizenship
Stakeholder theory (L3)	Social stakeholder
Instrumental CSR (L3)	Instrumental CSR
Michael Porter's concept - Creating Shared Values (L7) -- creating shared values between businesses and society. That is, values are developed and shared, rather than separate. In my opinion, that is the sustainable development that businesses can and should do.	Shared values
A theoretical concept should include the factors which are economic factors, environmental factors, and social factors (L4)	Corporate Sustainability Corporate Transparency

<p>CSR and T-SEP and S-SEP. So basically T-SEP and S-SEP, they stand for tactical-SEP and strategic-SEP. Um, SEP stands for social environment practice, I would say. (L9)</p>	<p>Shared values social stakeholder Corporate Accountability</p>
<p>CSR factor related to internal and external environmental issues. The objects that need to be considered are factors related to customers, the environment, even inside the business, they are factors related to employees. (L11)</p>	<p>Corporate Sustainability Corporate Transparency corporate citizenship</p>

When Table 3 is examined, it is observed that although the participants mentioned some features of some certain CSR concepts in their answers, they did not mention a specific name of concept. In addition, the participants who gave examples from certain concepts, although they do not follow these concepts in the trainings they give, deal with the CSR concepts that they like.

4.3.3 Importance of CSR

These figures below provide an overview of how the participants view the importance of CSR in business in general and in teaching CSR. The participants shared some certain similar sets of examples and generalized into some main ideas. Regarding the importance of CSR in business, three main themes are concluded as: Sustainable development, Trust and Profits. Regarding teaching CSR in Business Education, the participants all share the same ideas that it is to prepare for the future entrepreneurs with knowledge, skills, proper mindset and qualities to meet the business demands and develop better economy.

Figure 4. The importance of CSR in Business
 (Source: own creation)

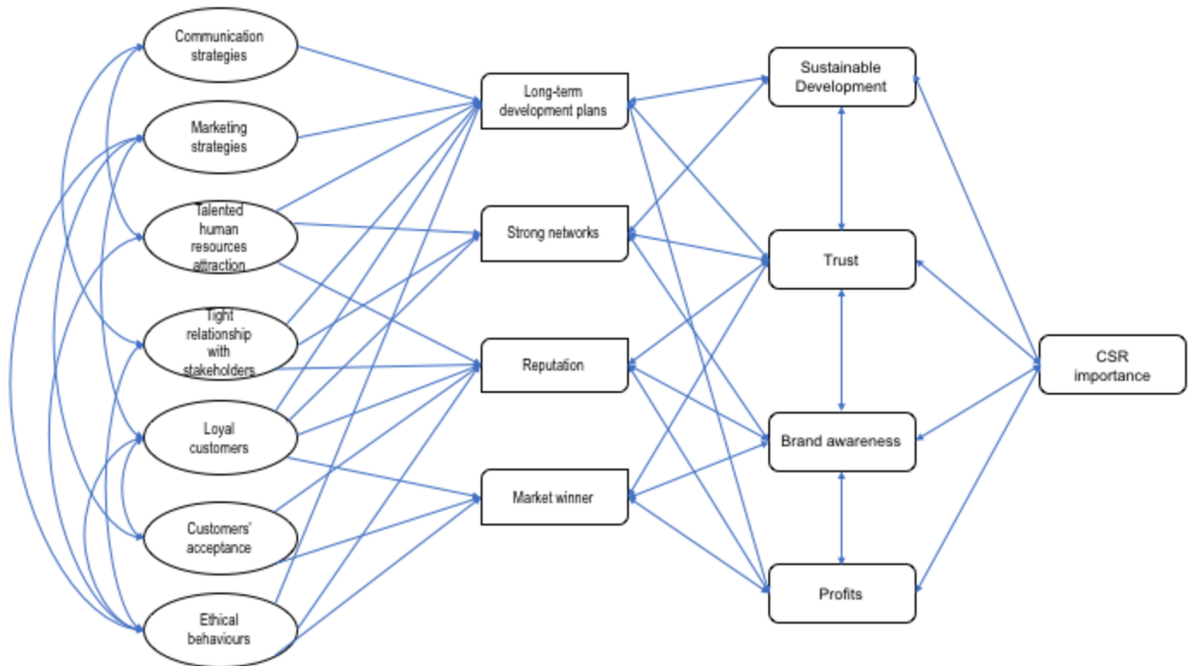
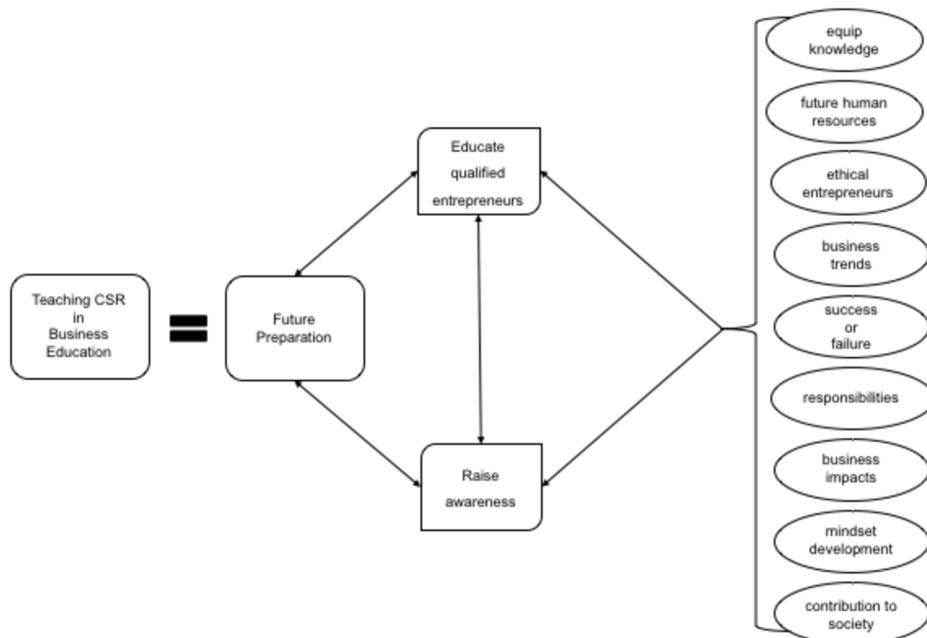


Figure 5. The importance of CSR in Business Education
 (Source: own creation)



4.3.4 Perspective on CSR factors (Carroll’s model)

Table 4. Ranking of CSR factors by Participants
(Source: own creation)

Participants	1 (the base – the most important)	2	3	4 (the top - the least important)
L5, L8, L11	Legal	Economic	Moral/Ethical	Philanthropic
L3, L4, L9	Legal	Moral/Ethical	Economic	Philanthropic
L1, L10	Economic	Legal	Moral/Ethical	Philanthropic
L7	Economic = Legal = Moral/Ethical			Philanthropic
L6	Moral = Philanthropic		Economic	Legal
L2	Philanthropic	Economic	Legal	Moral/Ethical

Table 4 shows that there are differences in the views of the participants regarding the CSR responsibilities, which are included in the Carroll's CSR pyramid. The most striking result was that six of the participants prioritized legal responsibilities over others. Meanwhile, only two of the other participants consider economic responsibilities as priority, one considers economic, legal and moral responsibilities equally, one considers philanthropy and one considers moral and philanthropic responsibilities as the most important responsibility. It is noteworthy that the majority of the participants put legal responsibilities at the bottom of the pyramid, unlike the order in Carol's pyramid. However, it is in line with Carroll's pyramid that the participants put mostly philanthropic responsibility at the top of the pyramid.

4.3.5 CSR Teaching

The table summarizes the answers given by the participants about their CSR teaching. Three of the eleven participants have never taught CSR before, but still gave some ideas on how they would teach or normally mention the concept to their students.

Table 5. Keywords of Teaching CSR
(Source: own creation)

Participants	Practice	
	Ever taught CSR	Activities
L1	Yes	- Teaching management courses which mention CSR - Teaching theories
L2	Yes	- Teaching CSR in general theories - Integrating CSR in specialized subjects - Using case studies about CSR - Hosting debates about CSR issues (mentioned in case studies)
L3	No	- Would teach the theories - Would present case studies
L4	Yes	- Providing basic understanding of CSR in the specialization - Using case studies - Presenting and analysing companies' financial reports to introduce CSR
L5	Yes	- Teaching management courses which mention CSR - Teaching CSR theories - Integrating CSR in specialized subjects - Emphasizing the societal marketing philosophy - Using case studies about CSR - Developing CSR project assignments
L6	Yes	- Teaching management courses which mention CSR - Teaching CSR theories - Integrating CSR in specialized subjects - Developing CSR assignments based on real-life examples - Using case studies about CSR - Hosting debates about CSR issues
L7	Yes	- Sharing their own personal stories and daily practice of CSR - Using case studies about CSR - Designing assignments with 3-4 options - one of which is about CSR --> 20-30% students chose the CSR option
L8	Yes	- Teaching by case studies
L9	No	- Not a CSR expert --> not confident enough to teach CSR
L10	No	- Mentioning the term and suggesting students to self-study

L11	Yes	- Teaching by case studies
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Table 6. Comments and Suggestions on the study program and CSR subject-related
(Source: own creation)

Participants	Comments	Suggestions
L1	I think the university recognizes the importance of CSR.	I think it's important to teach CSR but it should be integrated in all the different subjects. It should be integrated into the different courses or module in the whole curriculum for the students.
L2	I think what is being taught at the university is very general. Actually, the student's exposure to the concept of CSR is very limited.	About the curriculum aspect, if we can integrate more contents on business in general, not just like CSR, but on business ethics in general, it will be better. I think we can take, uh, from the old course of business ethics.
L3		I think that any subject in the university should include a part of ethics with the CSR at core. It's just only like one chapter for the CSR at the end of the book. Some competitions, for example, can be held for students to participate in. I think it's quite interesting if they have a chance to practice.
L4	I think CSR has been taught in university, but not in its broad definitions. There has not been a, like a course that, that teach CSR in definitions as a whole.	I think that it's good to introduce in some courses, especially the courses for entrepreneurs and entrepreneurship. We need to have at least one chapter.
L5	Currently, the current curriculum framework is quite appropriate and depends a lot on how teachers teach. For specialized subjects, the amount of knowledge was okay. However, for management subjects, there should be clear and more contents about CSR. The subject currently exploited at the school is heavily theoretical and teaching for first-year students is not appropriate.	The school can organize more diverse activities, link up with member companies in the group to organize activities to learn and raise awareness about CSR.

L6	I think the course business ethics is very important the BBA curriculum.	We need to increase the knowledge in the program. We should integrate CSR in the program by inviting guest speakers from the government or company to share the story of their business and stories to raise the awareness of the students. However, CSR should be taught in general to raise students' awareness only. It's better to be integrated in different subjects and we do not a full course just about CSR. An in-depth course would be suitable to those who have already worked in the industry or students in post-grad level.
L7	The school has not emphasized how CSR will be implemented in practice, the activities are not close to students so that students can imagine and really come into contact with and understand CSR.	I would like to keep a separate subject on business ethics to help students clearly understand the importance of the issue. I find that if content is integrated, ethics and CSR need to be taught and shared in at least one lesson, equivalent to about 2/30 teaching slots.
L8	In general, I find the current curriculum to be well-structured and reasonable.	For business management, I think CSR and ethics should be included in the subjects, but should be combined with a project or activity.
L9		There should be some kind of workshops, something that talk about the importance of CSR to generate the interest among students.
L10		For undergraduate level, this concept can be introduced generally, not as a particular subject, but maybe as a chapter in a management course. But anyway, it will be better integrated. For our FPT university, in some of the management courses and we now trying to promote start-up business. It's like Start-up Centre to encourage student or encourage, uh, entrepreneurship in the university. So we can use this channel to introduce the CSR to our audience.

<p>L11</p>	<p>In the past, when the school had its own ethics course, I highly appreciated the program, because I found that the issue of CSR was emphasized by the school. However, in the new program, the school has merged Law and ethics, and CSR is only taught in a few chapters. Therefore, I have regrets when the program changes. Currently, when integrated in specialized subjects, knowledge of business ethics and CSR is quite scattered, and sometimes only a small part – a part in a chapter. In addition, the practical activities I think are all good.</p>	<p>I think the subject of business ethics, if possible, should exist independently as a separate subject. If not, then when integrating with other subjects, such as Law, the content should account for more weight, maybe more than 2 chapters.</p>
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4.3.6 CSR activities at the university

Keywords obtained from the answers of the participants regarding the CSR activities are shown below.

Table 7. Keywords of CSR activities at the University
(Source: own creation)

Participants	CSR activities at the university
<p>L1</p>	<ul style="list-style-type: none"> - There are no typical CSR activities at the university. - Regards to FPT Corporation, they established Hope school - a school for all the children who lost their parents during the Covid-19 pandemic.
<p>L2</p>	<ul style="list-style-type: none"> - There are no such activities at the university.
<p>L3</p>	<ul style="list-style-type: none"> - During the COVID 19, the university ran a program to help out people who cannot go out of the home to buy the food. - They set up a school for children who lost their parents during the Covid pandemic - Hope School.
<p>L4</p>	<ul style="list-style-type: none"> - The university encourages employees to donate for people in difficulties. - They raise funds to help those employees who have serious health issues (such as cancer). - The university also has some kinds of scholarship for good students and disadvantaged students.

L5	<ul style="list-style-type: none"> - There are not many activities related to CSR. - There are some charity activities, but I don't consider them as CSR activities.
L6	<ul style="list-style-type: none"> - There is a student's club which focuses on environment issues.
L7	<ul style="list-style-type: none"> - I haven't really seen any extracurricular activities that are related or close to CSR, maybe because I'm busy teaching. I've also heard a lot about the group's activities, but haven't really involved into it.
L8	<ul style="list-style-type: none"> - Students have volunteering activities, donate to poor children in remote areas with books or clothes. - There is also some staff donation activities.
L9	<ul style="list-style-type: none"> - There are no CSR activities at the university.
L10	<ul style="list-style-type: none"> - There are several projects to share our responsibilities in supporting people, society and planets, for example, every year we as an employee are encouraged to donate at least one day of our salary to support the poor and disadvantaged people. - The university also establishes projects of planting tree or paperless to protect the environment. - There are several student clubs promoting projects for society. For example, volunteer to go to remote area to support people or raise funds for disadvantaged children.
L11	<ul style="list-style-type: none"> - All soft skills subjects have CSR-oriented extracurricular activities and practical activities. For example, in SSG – communication skills and teamwork, students are allowed to participate in business activities, sell and take profits to buy books and donate to a support group for street children. That support group helps disadvantaged students to study, train and create jobs. The students, after participating in practical experiences, had a different view of activities that bring value to society.

From the answers given by the participants, the university does not have direct CSR projects aside from some voluntary projects which are carried out by some university student clubs. However, the Hope School activity for orphans who lost their parents during the Covid-19 period in Vietnam, the payments made to those who had severe illness from their employees, and the scholarships given to students in need were examples of the university's CSR activities. According to the received answers, it can be understood that the lecturers may not know some of these projects due to their busy schedules.

5. Results and Discussion

5.1 Lecturers' understanding of CSR

In the interviews, primarily questions were asked about the definition of CSR, the CSR concepts followed by the lecturers, and the importance of CSR in businesses and business education in order to learn the perceptions of lecturers about CSR. Then, questions were asked about the CSR education at the university where the lecturers work, the CSR activities carried out and the views of the lecturers on this issue.

5.1.1 Definitions and concepts

The answers given by the lecturers to the definition of CSR indicate some differences of understanding and interpreting the terms among the lecturers. While half of them regard CSR as an obligation and responsibility that an enterprise must do, some view it as a voluntary act and some think it represent an integration of a business and its surroundings. One similarity can be highlighted from the answers is that doing CSR, regardless of doing voluntarily or obligatorily, always result in positive impacts. The underlying purposes which are to serve the surroundings still take predominant. That illustrates the definitions mentioned in the literature that businesses should operate for the benefits of the society they are in and their sole purpose should not be to make a profit.

When being asked about particular CSR concept(s) they were following or highly regard, the lecturers stated that they do not have any theoretical knowledge about the concepts or do not know a specific concept in CSR. However, the definitions and examples given by the lecturers prove to be mostly close to the concept of Corporate Citizenship of CSR, which defines businesses have a duty to society like other citizens and this is an obligation, and the Social Stakeholder theory when business take all relevant parties into consideration in business operation. However, it could be noted from the answer that Corporate Transparency seems to stand out when the lecturers mention one of the benefits of doing CSR is to promote a good image of the businesses. The reason for this could be due to the fact that the participants are not all experts in CSR and they do not give in-depth lectures on CSR. What they have known and have been teaching are just the general ideas of the term.

Some notable CSR definitions of lecturers are given below.

“CSR means the organization has the obligation to promote the interest of the organization in terms of profit, of the image. And so also they want to show the interest for the society.”

“CSR stands for corporate Social responsibilities. So in essence, all of the obligations that, business, has to comply with within like the social context that they are operating in. In a simple word, because they are a business that works in that society, they will have some responsibilities, toward work that society like for, to improve or to improve that society on the whole.”

“CSR is the consideration of social factors, the community environment, the interaction between businesses and the community environment. Currently, businesses must pay attention to the surrounding environment, specifically factors related to people, environment, society - these factors will interact with the organization, the company is currently trying. strive to develop this issue and work towards sustainable development.”

“The corporation will have some kind of responsibility for society, which means that everything that they do besides making their own profits, they also have to think about what the impact of their economic activity have on society, So, they have to make sure that their economic activity doesn't have a negative impact on, or doesn't have a negative impact on the environment or, or on the society. If their economic activities already have a positive impact on society, then that's a good thing. So they don't have to worry about that. But if their actions, their economic activities have generated a negative impact on society, then they have to take care of that. They have to take that into account if they want to claim that they have a CSR in practice.”

The answers of the lecturers who specifically referred to a concept were as follows:

“I only know about two theories about the CSR. One is by Friedman, which is called the instrumental CSR. And the other is called the stakeholder theory – developed by Friedman. With the instrumental CSR, they say that the only CSR that the corporation is trying to bring benefits for the shareholder only. And for the stakeholder theories, um, they said that CSR should include all activities - that the corporation should take care the stakeholders, uh, including the shareholders, the employees, uh, so on and so forth. Those are two main kinds of the theories I know about the CSR at moment.”

“I am especially interested in Mr. Michael Porter's concept which is creating Shared Values between businesses and society. That is, values are developed and shared, rather than separate. In my opinion, that is the sustainable development that businesses can and should do.”

“I'm not super familiar with the literature on CSR but I do know a couple of concepts related to CSR, for example, T-SEP and S-SEP. So basically T-SEP and S-SEP, they stand for tactical-SEP and strategic-SEP. Um, SEP stands for social environment practice, I would say. So tactical is something that you do that the corporation will do in a short period of time to gain image on the CSR.... And S-SEP is more, is, from my understanding, more like a long run thing. ...”

5.1.2 Opinions about CSR

In the question asked to the lecturers about the importance of CSR in businesses, it can be seen that all of the lecturers declared that CSR is important in businesses. Likewise, in the question about the importance of CSR in Business Education, it is obvious to see that they declared that CSR is also very important in Business Education.

Answers given about the importance of CSR in business indicate a match to how the participants define CSR. When explaining why CSR is crucial in doing business, the participants mentioned examples that mostly benefit companies. Two of things the participants repeat the most is customers' acceptance and marketing strategies. These represent the brand image is one of the motivations when companies doing CSR. Another highlight is the connection between enterprises and their surroundings which is trust. The participants mostly emphasize that keeping trust is one of the key objectives in doing business. The participants agree that companies' being able to gain, keep and increase trust among the stakeholders, shareholders would allow them to grow and develop sustainably, and as a result, producing more benefits.

Aligning with the importance of CSR in doing business, teaching CSR in Business Education is highly regarded by the participants. As the research context was set at a business administration program, the participants are all business lecturers. That means the students of the participants are all future entrepreneurs. Acknowledging that their students are the

human resources of the future, the lecturers all agreed that their students should be equipped with CSR knowledge. Expecting that the students would become business leaders and managers some days, the lecturers think they must be aware of CSR in order to work not only economically efficient, but also ethically responsible.

Some notable ideas of how CSR is important in business and business education are given below:

“I think CSR is very important for the business because not only about the organization to make the profit, but also they have to make some contribution back to the community where they operate the business.”

“CSR is important because they're balance of benefits between the company and stakeholders. The cooperate governance need to achieve CSR. And if the company, if the company don't achieve CSR goals, they won't achieve business goals”

“I have always had a personal philosophy of “Business is not all about making profits”, and CSR is the topic area that I explore for my philosophy. It is still said that CSR is meaningful for the sustainable development of businesses because implementing CSR is an act of tightening the relationship of the business and its stakeholders.”

“I think that it is important to educate the young people, young student, everyone, so young entrepreneurs. Teaching about CSR or engaging in CSR activities are the new trend, the current trend in the business activities. If they want to be successful in the future, they can't like go out of that line.”

“Teaching CSR in schools helps to raise students' awareness. First, we equip students with knowledge, help students understand what is CSR, why businesses need to implement CSR. When students graduate and go to work, you can understand what CSR the business is doing and you can contribute to activities that contribute to society.”

“In my opinion, teaching about CSR is very important, and this should be one of the first lessons that students need to learn when learning about business administration. If students do not understand CSR, then when doing business later, businesses will not develop sustainably.”

When the participants were asked about the four factors of the Carroll's CSR model, it is interesting to see that they expressed different views and valued the factors in different ways. It has been observed that the majority of the lecturers are of the opinion that legal responsibilities take precedence over other responsibilities. Most of the participants agree with the idea that obeying the laws and obligations is of utmost importance. The typical answers are:

“So, I think firstly we need to follow the regulation, the policies, and also the moral, um, the ethics. So that's the most important. And then from that, we can also make good economic value to the society.”

“Legal is the minimum, most basic thing that businesses must follow. Then came Economic, Moral and Philanthropic.”

“These are 4 different aspects so in my opinion it is quite difficult to put them in order of importance. According to her, the order will be Legal, Economics, Moral and finally Philanthropic. A business in order to operate, must comply with legal activities to survive and be sustainable. Profit-generating economic activities must be based on legal grounds. If the business conducts economic activities without complying with the law, the business cannot survive in the long term and sustainably. If businesses only put economics first, it will not be reasonable.”

However, thinking that CSR is about shared values, a faculty member was of the opinion that economic, legal and ethical responsibilities are equally important. The view of the lecturer is:

“In my opinion, Economic, Legal and Moral social responsibilities all have an equally important position, and depending on different contexts and conditions, they can be prioritized or given more importance. Because economic responsibility is always one of the first mentioned factors. Once businesses have existed, it is their nature to create economic value. At the same time, Legal and Moral social responsibilities will complement each other. The legal responsibilities are not there, the moral will cover. It is difficult to determine which will be more important. Depending on the context, these aspects will have certain importance. Philanthropy social responsibilities can be considered more lightly, because when the above three factors are ensured, more or less benevolent elements have also been ensured in business operations.”

In here, a connection can be seen between the ways the participants conceptualize CSR and how they prioritize a social responsibility factor in Carroll's model. Obligations and legal aspects are emphasized. Once the legal terms are satisfied, comes the economic benefits and good practice towards the society and its surrounding.

5.2 Lecturers' practice of CSR

A part of this research was to ask about the teaching practice of the participants – how do they teach or introduce CSR to their students. The data collected show some common practices of teaching CSR are: firstly, they introduce the theoretical knowledge in order to give the students a ground understanding of CSR; then they provide students with examples, case studies to analyse and carry out some certain tasks required by the lecturers, such as: debate, presentation, project planning. Giving the reasons why they use case studies as a teaching tool, the lecturers share some similar ideas as CSR is quite a theoretical term, it could be more interesting when students could learn from real-life examples. At the same time, the lecturers share a practice of integrating CSR into some specialization teaching such as marketing or finance.

“I also often share real life stories, close to students so that they can form their thoughts and awareness about CSR. For example, my personal story, from very small actions. Since I researched on CSR, there have been changes in my personal life, such as I am more conscious about sorting garbage, riding bicycles and using public transport, etc. Since then, students may have early impressions of CSR. Case studies in teaching are also selected based on majors and facilities close to student life. At Starbucks, for example, customers get a discount if they bring their own cup to buy coffee. Or with finance students, I will navigate stories related to commercial fraud. etc., I will give preference to case studies mentioning famous brands, or close examples of students to arouse interest in learning. Instead of choosing the case studies suggested in the curriculum – mostly American textbooks, I will substitute with examples from local businesses.”

“So actually, in our curriculum, right from the beginning, like from semester two, we have a course that has just a tiny bit, very small component that teach about CSR. I think it is a good starting point. We can, uh, start from there and then build up little in

other and in the, in future courses. How is that? Uh, they can talk more about the CSR and you can kind of integrate content about CSR into other courses as well as.

I take also teach marketing courses and within the context of marketing activities, there will be many risks, unethical practices by businesses. So, by teaching them about CSR and what they as SEMs can do to actually carry out their activities without harming the community or harm society in general “

“In fact, in management subjects, CSR is taught and mentioned directly, but only a very small part. However, in specialized subjects such as marketing, CSR is not directly proposed. The course provides other definitions, integrated with the fact that when a business creates a product, that product not only serves the company's profit purpose, but also needs to serve the needs of customers and bring benefits. for the society. Those are also CSR, but referred indirectly. ... My students shared that after studying subjects related to business ethics, they were skeptical about business activities and found that activities were not right or wrong.”

“I think like in inside the syllabus of each subject, they already have, for example, in accounting, in finance, we have ethics in accounting, in finance. That's also some kind of, um, some things like relating to CSR in our subjects, in our teaching subjects. Also, we can introduce the case studies, to our students, why we are teaching them and about the importance of CSR in those businesses. For example, for the corporate finance or the managerial account thing, the case study should give the student enough understanding about the definition of what CSR is and how CSR can affect the performance of the firm. That's very specific to the subject that I'm teaching, like finance, corporate, finance, and accounting.”

The practice of CSR could also be presented in terms of curriculum understanding and involvement in CSR activities at the university.

It can be seen that the lecturers have different views on the CSR training given at the university. While the majority of the lecturers think that the education given at the university is sufficient, some of them have hesitations on this issue. From the answers given, it is observed that CSR is taught as one of the main parts in a separate course named Business Ethics at the university, and it is also partially integrated in major courses such as marketing and accounting. However, the course of Business Ethics will be eradicated soon from the study programs.

“I think the university recognizes the importance of CSR. So that's why we have a course named Business Ethics. And in that course, we have a chapter about CSR as well. The chapter covers some theories or like the definition of what is CSR and what are the benefits, and also the disadvantages or drawbacks yes doing CSR in different countries and students will know the different level of responsibility for the business. Well, I think it's important to teach CSR but it should be integrated in all the different subjects. Because we have CSR in manufacturing, CSR in marketing, and CSR with the internal employee relationship. Right. So, I think CSR is not just a part of the business, but it will expand in all the business activities. So, it should be integrated into the different courses or module in the whole curriculum for the students.”

While some suggest that the Business Ethics course should be kept and CSR and ethics are better to be taught in a stand-alone course, some think that it is ideal to integrate CSR and ethics in the teaching content of some specialization subjects. The CSR content can also be transformed and embedded in some extracurricular activities for students.

“Firstly, I would like to keep a separate subject on business ethics to help students clearly understand the importance of the issue. If merged into law, the importance of business ethics as well as CSR of the school is not clear. Although the specialized subjects also mention and integrate CSR, the contents are not deep enough and enough for students to remember. I find that if content is integrated, ethics and CSR need to be taught and shared in at least one lesson, equivalent to about 2/30 teaching slots.”

“About the curriculum aspect, if we can integrate more, uh, content on business in general, not just like CSR, but on business ethics in general, it will be better. I think we can take, uh, from the old course of business ethics in. Uh, they have a very good exercise. Uh, it's good for the students to know more about all of the case studies that we have regarding business ethics and also very good for their critical thinking skills, uh, and their public speaking skills also. We have an exercise where students would hold a debate on a specific case studies, we will take sides, divide the class into groups. There will be groups, uh, who will chair the session. One group will be like the defensive group and One group will be the offensive group and things like that. They take a case in front of class. We can consider it like an activity like a competition, a debate, debate competition for students.”

“I think that any subject in the university should include a part of ethics with the CSR at core. To teach students about the important things of doing the ethics in business. It's just only like one chapter for the CSR at the end of the book. We should teach our students about running the business that are related to the moral social responsibility or like the legal social responsibility to make sure that they run their business in the future following the regulation. I think generally two sessions maybe in enough for CSR, one for the theory and the other for practice with the case studies at management about. Also, some competitions, for example, can be held for students to participate in. I think it's quite interesting if they have a chance to practice.”

“The subject currently exploited at the school is heavily theoretical and teaching for first-year students is not appropriate. You don't know much about business and can't understand the theoretical implications. So when you have learned specialized knowledge and have more understanding, then learn about CSR. In addition, the school can organize more diverse activities, link up with member companies in the group to organize activities to learn and raise awareness about CSR.”

Outstandingly, there are participants share an idea that CSR could be introduced to students of undergraduate level, but they are better to be taught and shared to students of at least Masters' level.

“First of all, who can decide whether the company can apply CSR or not? It should be in the management level, right? So, uh, when in the undergrad level, students are in a very basic level to understand the business and its the operation especially. It's a subject rather than for like the whole picture of the companies. For the master degree level, most of the students have working experience already, so they understand the environment of the company, they understand the process of missing making and even some of them already in the manager positions. For them, they have more knowledge, they have more experience to understand CSR and are more powerful to decide whether they can do it or not. But for our FPT university, in some of the management courses and we now trying to promote startup business. It's like Startup Central to encourage student or encourage, uh, entrepreneurship in the university. So, we can use this channel to introduce the CSR to our audience.”

Answers given by the lecturers regarding the CSR activities carried out throughout the university show that there are not so many CSR activities at the university in general, not to mention that even not available as some have indicated. CSR activities of the university are limited to activities such as donation, providing scholarships to students and supporting and reacting activities during Covid-19, as well as voluntary activities by some student clubs in this regard.

5.3 Discussion

When the answers given to the interview questions are evaluated in line with the purpose of the thesis, it is seen that the awareness and knowledge level of the lecturers participating in the study are at a high level. All lecturers are aware of the importance of CSR in both the business world and the field of education. However, it has been observed that lecturers do not follow a specific CSR model.

It can be seen that the lecturers participating in the research have knowledge about the factors of Carroll's CSR model. It is remarkable that the majority of lecturers prioritize legal responsibilities. It is thought that this situation stemmed from the Vietnamese culture. This result also confirms the studies that draw attention to the importance of culture in CSR perceptions. Nguyen, Bensemman and Jelly (2018) drew attention to the importance of culture in the perception of CSR in his study based on Vietnamese culture. The authors stated that especially Vietnam's religious beliefs and socialist government style have an important place in terms of their perspectives on CSR. As in Figure 2, the authors demonstrated the link between Confucian understanding and CSR responsibilities. As can be seen in Figure 4, it is seen that the ethical and philanthropic responsibilities of CSR come to the fore with some of the basic principles of Confucian. The authors also state that the socialist management style is effective in keeping the legal responsibilities of CSR at the forefront in businesses.

In addition to this, it is interpreted that the courses they have given has an effect on the answers of the teachers regarding the Carroll's model. As a matter of fact, it has been seen that lecturers who give management and business courses mostly emphasize legal

responsibilities, while lecturers who teach economics and finance emphasize economic responsibilities.

Figure 6. Carroll's Corporate Social Responsibility Model

(Source: Nguyen, Bensemann and Kelly, 2018)

Confucian values	Original meaning	The concept of CSR
"Nghia" & "Nhan"	The Confucian virtue of compassion, charity, benevolence, humanity and love for one's fellow human beings	Ethical responsibilities & Philanthropy
"Tinh" & "Nhan"	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>tinhh lang nghia xom</i>)	Ethical responsibilities & Philanthropy
"Ly", "Nghia", & "Tin"	The rationality of righteousness and faithfulness	Ethical & Legal responsibilities
"Dieu 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

Nguyen and Truong (2016) also pointed out that the cultural codes of countries play an important role in their perception of CSR. While the authors stated that the perception of CSR is culturally different even in European and North American countries, they stated that it is inevitable that the perception of CSR is different in a country such as Vietnam, which has a very different cultural structure compared to the West. The authors stated that among the cultural codes that affect CSR, there are factors such as large power distance, high collectivism, high uncertainty avoidance, masculinity and long-term orientation.

From the answers received, it was understood that CSR education was taught in the Business Ethics course at the university, but mostly the participants found the CSR education given at the university insufficient or general. Lecturers have made suggestions such as supporting CSR education not only with theoretical but also with different practical training activities and adding it to the content courses. There have been similar criticisms about CSR and Business Ethics trainings given in business education. Giacalone and Thompson (2006) stated in their study on Business ethics and Social Responsibility trainings that business

training given at universities is organization-centric, and unless this training approach is transformed into human-centric, there will be incompleteness in CSR education. The authors state that the role of leaders in raising the interests of humanity in an active and passionate way should be emphasized instead of the role of leaders in financial success in the courses given to the students (Giacolone and Thompson, 2006). In general, it is seen that the participants have a tendency in this direction about CSR education in business faculty. However, changes should be made holistically in the whole study program in order to be more effective in CSR in business education.

Although the ideas of how deep of CSR teaching content should be taught, the lecturers reported similar teaching methods in practice. Typical teaching methods applied in teaching or introducing CSR were mentioned as case studies, projects which support the ideas of Schimperna et al. (2022) when supporting the benefits of project-based and case studies in CSR teaching. One of the drawbacks of the current learning program was that the examples given in the textbooks are not context-appropriate since they are US-based materials, which present different characters of the local context. However, the lecturers have adjusted and improved the situation themselves by selecting and providing examples that are close to the context and students' knowing, which exemplifies Giacalone and Thompson' (2006) ideas of human-and-organization-centric learning content.

The number of studies on CSR activities carried out by universities is very limited in the literature. Phan et al. (2021) discussed university social responsibility projects in their studies and examined social responsibility activities in universities under three main headings as the quality of education services, labour policy and student support activities. On the other hand, Yoon and Lee (2019) related the contribution of universities to society with the level of education meeting the labour market requirements and the contribution of universities to financial stability. From the answers given by the lecturers in this study, it is seen that the lecturers concentrate their activities on education, and apart from this, the university carries out a number of activities in the form of student scholarships and aids to poor students. At the same time, it is seen that the university and lecturers support CSR activities by student clubs. Still, there are different opinions on whether or not the university itself is practicing the precise CSR activities.

Reflecting from the answers given about the lecturers' understanding of CSR and their doing in practice, it could be concluded that there is a high match between the two aspects, but at the same time, exist some differences.

Though all participants show a certain level of CSR understanding, there are some differences in their conceptualizations and also in practice. When a lecturer gives high appreciation and a quite deep understanding of CSR, their teaching activities also involve much of CSR contents. However, when it comes to a lecturer who delivers specialized, content subjects such as finance, the lecturer chooses to guide students to do CSR research and study on their own as a kind of further practice. The reason underlying these differences is in regards of their expertise, research interest and major teaching subjects. When a finance lecturer defines CSR, they tend to provide analysis and supporting ideas that are of business benefits and they value economic social responsibilities as of utmost importance, then comes afterwards other factors.

Looking into the teaching practice of the lecturers, those who regard Legal social responsibilities as a priority in doing business, they tend to deliver CSR knowledge through case studies that present companies' legal and moral violations, such as polluting the environment, or showcase companies' good acts of human and environment protection, such as celebrating pride days or paperless working. Meanwhile, those who think economic responsibilities come precedent would introduce and analyse CSR matters through companies' financial reports and evaluating their economic activities.

While the abovementioned differences show how different lecturers think and do, they at the same time present consistency in thinking and doing of one individual.

It is also worth to mention that the participants share quite similar evaluation that the CSR content in the study programs is general but good enough, the CSR activities in contrast are deemed to be insufficient. However, it must be accepted that the participants' observation of CSR activities is limited when they are most of the time busy teaching and, sometimes, not all of them have an overview of the whole study program as well as university management.

6. Conclusion and Limitations

6.1 Conclusion

This research has studied on how CSR is perceived by the lecturers who are working at the Faculty of Business - FPTU, how CSR is presented in their teaching, and compared their knowing and doing. For the purpose of the thesis, interviews with 11 BBA lecturers were conducted. With the questions asked in the interview, both the way of understanding the CSR of the lecturers and the CSR education given at the university were tried to be understood.

Results and interpretations from the interviews suggested that:

- Most of the lecturers share the view that CSR is an obligation that an enterprise must follow, which involves the activities that could not only benefit the organization themselves, but also do good to the stakeholders and the surrounding community; Some others believe CSR is voluntary-based and it is likely an act of returning of an enterprise to the community that it is based. Although they share quite different definitions, the utmost idea is translated as CSR is to bring in benefits, profits and positive outcomes to the company and its all surrounding and related objects;
- The lecturers have a high level of awareness about CSR. They understand the importance of CSR in both businesses and business education. They highlight the importance of CSR practice in business to support sustainable development of a business and enhance trust in doing business. The lecturers emphasize the importance of teaching CSR is to prepare the future entrepreneurs with knowledge and awareness of the business development trends;
- Although most of the lecturers stated that they do not follow a specific CSR model, they are theoretically knowledgeable about different CSR concepts. They mostly agreed that the legal social responsibilities are of highly importance – which reflects their views and perceptions as CSR is obligatory;
- The lectures share common CSR teaching practices when the lecturers apply case studies, projects and debates in their teaching activities. In addition to teaching theoretical knowledge, the lecturers integrated CSR content into the specialized, majored subjects in order to provide students a broader view of the term. The lecturers showed a consistency in their understanding and teaching CSR when they gave examples of teaching practice reflecting legal and ethical issues;

- While some lecturers preferred having business ethics – involving CSR, as a stand-alone course, some preferred the content to be integrated as a learning content in different subjects of the BBA program. It is noteworthy that 2 out of 11 lecturers shared an idea that CSR should be introduced in general at this undergraduate level and it would be better studied on postgrad level, when students have had certain knowledge and exposure to the business in the real world;

- There are some differences in the views of the lecturers about the CSR activities at the university. While some saw that there were no typical CSR at all, some stated that there were various CSR activities at the university in terms of the curriculum, extracurricular activities for students, and staff activities. Most of the examples given were donating, supporting the disadvantaged and one distinct example of setting up Hope school – a special school for orphans because of Covid-19 in Vietnam.

In summary, although CSR is a subject that has been given great importance globally in recent years, it is a subject that can be perceived differently from country to country culturally. Due to the cultural differences of the countries, the understanding of CSR may be different. As a matter of fact, in our study, it was seen that the lecturers who participated in the interview due to the cultural differences of Vietnam had a CSR understanding on CSR based on these cultural elements. It is understood that CSR education can be given more effectively in Business faculties, but generally requires a change of perspective. The reason for this is that it is seen that financial success and a profit-oriented understanding dominate in business faculties. However, it is thought that there is a need to prioritize human and social utilitarianism in the understanding of CSR. Therefore, it is considered more correct that CSR should be given as a point of view under the content of all courses, not as a separate course or under Business Ethics.

6.2 Limitations

It must be noted that there are certain limitations come with the results of this research. Firstly, the research is subjective and constrained by the participants' biases and backgrounds of education and teaching expertise and experience. Secondly, not all levels of management in the faculty and the university were involved and students' perspectives were not counted in the research. This research presents only a case study at a private university

in Vietnam. It is suggested that further research and studies to be carried out to discover a wider range of CSR perceptions and practice in business education in general and in Vietnam in particular.

7. References

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