

Master Thesis

Institutional Approach to Corporate Social Responsibility:

The Case of Myanmar

By

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Certification Page

I, Hnin Yu Khaing on ID 52116606 hereby declare that the contents of this Master's Thesis are original and true, and have not been submitted at nay other university or educational institution for the award of degree or diploma.

All the information derived from other published or unpublished sources has been cited and acknowledged appropriately.

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Abstract

The Corporate Social Responsibility (CSR) is contemporary western principles practiced by businesses in various countries under the existing wide scope of approaches at global level. At the national level, CSR practices differ across nations and transform into unique structures under specific pressures and influence of the country of interest. This is a qualitative research utilizing Scott's institutional theory to explore various institutional contexts and their interactions with CSR performances in Myanmar, a country with its initial stage of democratization to modernize and open itself to the region and the world. Being highly concerned about adverse social and environmental consequences from fastest regional growth, Myanmar business sector is experiencing a massive challenge in its evolution to more responsible entity towards society. Myanmar CSR is still immature, while mingling western concepts and local value, with high criticisms on its enforcement and monitoring mechanisms, albeit the pattern of the uniqueness developed out of purely voluntary basis. With limited national formal institutions, the local and international pressures interact to create responsible business environment by practicing CSR nationwide. The CSR concerns social welfare in interaction with various institutional factors, the institutional theory proved to be well appropriate to figure out the unique CSR structure of Myanmar.

Introduction

Corporate Social Responsibility (CSR) is generally understood that the willingness of businesses to carry out social responsibility for the sustainable development in addition to their primary profit making motives. The concept covers wider scope in later years that the interests of companies extend economic, social and environmental performance considerations along the value chains (Welford, 2013). The phenomenon of globalization and diverse pressures from different stakeholders indulge private enterprises to respond environmental issues and manage stakeholders' conflicting needs in a more proactive and sincere way (Nadeem & Kakakhel, 2016). CSR is believed to be valuable, positive effects on long-term organizational success (Kim & Hur, 2017). The concept is dominated by Western frames in mainstream management whereas divergent CSR can be seen across Asia and developing world (Jamali and Karam, 2016). Matten and Moon (2008) argued these CSR differences depend on the institutional context determined by various capitalism of that country. The different the territories are, the more diverse institutional contexts CSR experience (Hira & Hira, 2000; Kim. et. al, 2013).

Myanmar is one of the last frontier economies, which turns its attention to responsible business system only in most recent years. The Western CSR concept was also introduced only in the latter years so that Myanmar companies have not yet

accustomed to CSR culture in business environment. Having faith in Buddhism, the citizens are fascinated by charities works and the country is well known for ranking first in World's Giving Index since 2014. Taking generosity as noble virtue, philanthropic donations are commonly known as CSR in Myanmar. However, the country is one of the poorest nations in the world facing the biggest threat of climate change resulted from destruction of natural environment. The new democratic government has limited capacity to fully address a very dangerous and uncertain conditions occurred in Myanmar. But the business sector has high potential to bridge the gap and mitigate hazardous situations to certain extent through responsible business system and proper CSR actions. The role of CSR becomes crucial that a need of research is required to explore the actual picture of Myanmar CSR on the subject of how CSR transformed in Myanmar, what institutional contexts influence on Myanmar CSR, how much it diverge from mainstream Western concepts, which unique structure emerged out of different institutional pressures, and under which scope Myanmar CSR proceed in Myanmar.

1.1. Background of the study

Myanmar was isolated from Southeast Asia and other parts of the world until recent years, and then political reform was made in 2011 to modernize and open the country to the region and the world (Christie & Halon, 2014). The country is expected to have certain growth in the coming decade (ADB 2012), so there are many concerns about

adverse social and environmental consequences expected to encounter in addition to currently widespread destructions. The former United Nations Secretary General Ban Ki-moon's visit to Myanmar in 2012 launched a local chapter of the United Nations Global Compact (UNGC) for the development of responsible businesses, which also the initiative of CSR in Myanmar (UNDP, 2012). However, this concept is relatively new and immature among Myanmar business actors (Welford, 2013) and being criticized for elitism and its limited ability of monitoring and enforcement. Nevertheless it is seen as a little more sophisticated public relations platform for industry and business (Christie & Halon, 2014).

Myanmar needs to realize democracy and free-market economy by promoting an investment-friendly climate, committing to skills development, investing in human capital, regional and global value chains, and strong institutions to safely navigate its return to the global economy (Groff, 2014). Anticipating the business sector to carry out these functions, a common platform is initiated to ensure responsible business system by encouraging CSR concepts in nation. CSR is predominantly accepted as a philanthropic concept in Myanmar and the donation culture is highly developed (Welford, 2013) in all levels of society. Either individual or collectively, CSR has chosen differently to engage in by heterogeneous business actors relying on the fundamental concept of their degrees of religiosity. Therefore, this research discusses to

what extent religiosity influence on Myanmar CSR, the different CSR practices carried out by different decision-makers, the interaction of international institution (UNGC) and national informal institution (religiosity) on Myanmar CSR performance, the responses by business sector towards various responsibilities and the unique outcome of CSR to create successful responsible business system.

1.2. Objective of the study

Myanmar is known as a multicultural, multi-ethnic, multi-religious and multilingual country with a long history having unique cultural and religious values (CIA, 2015) and the society possesses substantial amount of national social capital. Donations and charity are the most common personality among Myanmar citizens, so CSR is accepted as most recent western concept of the right thing to do, although little understanding about its strategic alignment in general (Welford, 2013). In order to develop a platform of responsible business, the existing national institutional contexts and their impacts on business and society must be taken into consideration. Therefore, the research aims to:

- Explore the institutional forces that influence and interact Myanmar CSR,
- Examine CSR performance done by Myanmar business sector in response to degree of religiosity at different society levels
- Explore benefits and challenges of Myanmar CSR and

- Suggest effective means to mitigate challenges and enhance benefits.

Based on these, the three research questions come out as follows:

1. What institutional forces influence on and interact with Myanmar CSR activities?
2. What are the links between Buddhism-based religiosity and CSR performance practiced by businesses in Myanmar?
3. What are the benefits and challenges of unique Myanmar CSR to align with strategic business management and society welfare in the future?

Nowadays in Myanmar, the concept of CSR plays critical role to tackle natural environmental destructions across the country and contribute to the development of responsible business system for open-market economy. The purpose of the research is to investigate the complete picture of Myanmar CSR through Scott's institutional approach for deeper understanding of its uniqueness, benefits and challenges to enable all stakeholders to manage effectively to make Myanmar future be prospered and sustained.

Literature Review

The CSR aims for sustainable development, which facilitating and fulfilling the needs of present generation without compromising various resources for future generations (Brundtland Commission, 1987; WCED, 1987, p.43). It concerns with business actors not only in making profits in a responsible way but also sharing benefits for society welfare. The CSR mechanism consists of external CSR in dealing with economy, society and the environment as well as internal industrial relationships with different stakeholders along the value chains (Harvard, 2008). With the popularity of CSR, profiteering business philanthropic contributions lead to more meaningful direction of CSR to leverage economic, environmental and social devastation (Suthasinee, 2012). This literature review proposes various views of CSR defined by different scholars along its development history, social responsibility and social performance three-dimensional model by Carroll (1979) comparison to Myanmar CSR development, structure and practices through Scott's (1995) constitutional theory approach.

2.1. Various views of CSR

The CSR, which evolved in early 1930s, was to introduce business actors to a new sense of social responsibility (Cheit, 1964, citing historian William Leuchtenburg). The modern era of social responsibility is marked by Howard R. Bowen (1953) and was

continuously developed by many scholars (Kim. et. al, 2013). By the mid 1950s, issues of the businesses' social responsibilities had become widespread (Drucker, 1954). In 1960, Keith Davis (1960, p.70) suggested that social responsibility goes beyond the firm's economic or technical interest and again viewed as concern for broader social system by Eells and Walton (1961, pp.457-458). In 1962, Friedman argued that the doctrine of social responsibility is fundamentally subversive (p. 133) and Joseph McGuire (1963) acknowledged a broader view of legal obligations (p.144). Another aspect of CSR was added by Manne and Wallich (1972, p. 5) that social responsibility must be voluntary and Steiner (1975, p.169) supported that CSR was to consider as economic, legal and voluntary activities. Another approach was made by Hey, Gray, and Gates (1976, pp. 15-16) addressing a number of social problem areas. CSR concept was seen as ever widening concentric circles by Committee of Economic Development (1971) (Davis & Blomstrom, 1975; Kim. et. al, 2013). Robert Ackerman and Raymond Bauer (1976, p.6; Sethi, 1975. p.6) criticized that the scope was too narrow and static to focus on accountability and obligation as social responsibility so that they elaborated to give way to social responsiveness.

Some definitions focus on a firm's responsibility on economic, legal, or voluntary matters while others emphasize social issues (discrimination, product safety, and environment). Carroll suggests "social responsiveness" concerning the manner or

philosophy of response (Carroll, 1979, p.499) by presenting economic, legal, ethical, and discretionary categories of business performances. These social expectations cannot be taken as responsibilities for business but for assuming social roles (Carroll, 1979). Therefore CSR is considered as mediator between business and society, it fosters trust building and interdependency by cooperation and collaboration. The business sector has to make negotiation adjustment in their business strategy for the society welfare in addition to their primary profit motive, vice versa, the society could support the business success for the long term through active participation and contribution for mutual benefits. Moreover, CSR is a unique mechanism that can make closer the gaps among legislative and administrative bodies with business and society in effective policy formulation and implementation processes to promote welfare. This section explains the definition and scope of CSR concept viewed by various scholars since the early twentieth century. It has been ever widening since its evolution until the modern social responsibility and performance model by Carroll, which is more or less universally applicable to businesses all over the world.

2.1.1. Social responsibility and social performance

Carroll differentiated businesses' social responsibilities into four categories: economic, legal, ethical, and discretionary. Economic responsibilities are basic for firms to earn profit out of goods and services they produced. It focuses to fulfill the needs of

internal and external stakeholders by every possible means (Carroll, 1979). Legal responsibilities also should be carried out at the same time for society under the existing laws and regulations of which business based (Carroll, 1979). This responsibility for businesses is to operate under the legal framework (Jamali, 2008), which should be applied equally (Pratima, 2002), but cannot be taken as ethical or moral behaviors (Solomon, 1994).

Ethical responsibilities are not normally ratified as laws, nevertheless are expectations of society (Kim. et. al, 2013). It is beyond the limitation of law (Solomon, 1994) but depicts businesses as being moral, i.e., just and fair business operations (Kim. et. al, 2013). It is more influential on business (Jamali, 2008) and is mainly rooted in individual's religiosity and virtues (Novak, 1996). However, its limitation is debatable and difficult issue for dealing it (Carroll, 1979). The last responsibility concerns with vague message for business but are individual judgments and choices. It can be considered as philanthropic contributions of businesses on the scope of discretionary judgment and choice, which grounded in the belief that business and society are interdependent (Frederick, 1994). It is the most controversial and broadest business responsibility, and the conflicting implications can be resulted from the economic and profit-making orientation of businesses (Jamali, 2008).

Carroll (1979) identified CSP model addressing the social issues of business, recognizing dynamic nature of firms within a certain industry. The modes of responsiveness are identified by Jamali (2008) as reactive, defensive, accommodative or proactive strategies. Wood (1991) refined CSP model institutional, organizational and individual levels of analysis. The motivation for a firm's social responsibility actions may stem from the principle of legitimacy (institutional level), from an organizational sense of public responsibility, and from the choices of individual managers and their personal responsibility preferences and inclinations (Wood, 1991).

This section has discussed the four major social responsibilities for businesses as well as the extent of each responsibility that certain business should place its emphasis on. As mentioned, the CSR related academic debates are still immature, and only philanthropic donations for educational, social, or environmental causes (Brammer & Pavelin, 2005) have become widespread until recently in Europe and other parts of the world. Since different countries possess different governance system, values and norms within the society, the practice of CSR would be varied and adapted. Whatever the patterns of national development are diverse among countries, the business sector has to reinforce in every stages of development by all means. Only some business contribution can be termed as CSR, however the structure and practice depend on its national institutional context of each nation. For the deeper understanding of the nature and

culture of influencing institutions in a country, Scott's Institutional Theory approach is applied in this research to understand the structure of Myanmar CSR.

2.2. Institutional approach to CSR

Kim. et. al (2013) have discussed that institutions possess stable, valued, recurring patterns of behavior by Huntington (1969) and Matten and Moon (2008, p. 406), and collections of rules and routines by March and Olsen (1989). Peters (1999) argued institutions enable predictable and patterned interactions that are associated with shared values and meaning. Matten and Moon (2008) presented the basic institutional prerequisites as functioning market, governmental and legal institutions, market actors and civil society. In the absence of those institutions, the opportunities for irresponsibility could increase, rent seeking by government and monopolistic companies still possible although autonomous markets and business exist (Kim. et. al, 2013). Nevertheless, it is quite clear that CSR is known as much responsible mechanism, which enable business, government, legislation, and society operate together for mutual responsiveness, interdependency, choice, and capacity (Matten & Moon, 2008, p. 407).

Whitley (1999) has identified four key features of national institutional frameworks: the political, financial, educational and labor, and the cultural systems. The political system concerns the extent of national government engagement in economic and social activities (health insurance, pensions, and other social commodities); the

financial system deals with national financial source and dispersion of power by investors; the education and labor system depends on the regulation and production of human resources at the post-secondary school level; and the cultural system affect society, business and government in a way that ethic of stewardship and of “giving back” to society (Matten & Moon, 2008). These institutions work together and shape “the national business systems”, specifically in terms of the nature of the firm, the organization of market processes, and coordination and control systems (Whitley, 1999).

Depend on the systems, Carroll (1979) presented the incentive and opportunity for corporations differ in taking whether explicit (voluntary program plus business strategies) or implicit (corporation values, norms, and rules) social responsibility. However, there is no dichotomous distinction between explicit and implicit CSR since it is quite difficult to offer measures for these different systems. Under the nature of institutional framework, the structure of CSR varies within a specific national context, which makes its uniqueness. This research focuses on how CSR interrelates and adapts within Myanmar institutional contexts to explain the uniqueness by means of three institutional pillars.

2.2.1. Three institutional pillars of CSR

Institutional theory mentions that institutional forces that influence the operational rules and understandings of organizations (Morgan & Kristensen, 2006; Kim. et. al, 2013), and suggests factors on similarities (DiMaggio & Powell, 1983; Kim. et. al, 2013) and differences among various organizations (Kostova, 1997; Rosenzweig & Singh, 1991; Kim. et. al, 2013). Scott (1995) identified three institutional pressures as the regulative, the normative, and the cognitive in order to analyze their influence on firms of interest (Kostova & Roth, 2002; Kim. et. al, 2013).

The regulative aspects concerns with the formal rules, informal rules, and their enforcement on the society (North, 1990; Kim. et. al, 2013). The normative concept considered the appropriate and moral behavior of firms for the people (March & Olsen, 1998; Scott, 1995; Kim. et. al, 2013). The cognitive pressure reflects the shared social knowledge inclusive of the attitudes and common behavior of culture in individual, organizational and society levels (Kostova & Roth, 2002; Scott, 1995; Kim. et. al, 2013). When these pillars interact each other, social obligations can become culture and regulations can become norms (Kim et al., 2013).

Jamali (2017) edited Two-step logics from mainstream to developing world to local context, the CSR - Institutional Order interfaces (CSR with state, market, corporation, profession, family, and religion). For the developing countries while

institutions are relatively weak, social culture, tradition and religion play influential role as national institutional forces. Among them, the interaction between religiosity and CSR activities is the most prominent and significant interface in most developing countries. Since Myanmar is one of the last frontier economies and well known for its profound faith in Buddhism, the impact of religiosity must be considered to realize the complete picture of Myanmar CSR. Therefore, further investigation to previous studies is necessary to determine the direction of causality of its unique CSR structure and to find out possible links with degree of religiosity.

2.2.2. Religiosity and CSR

Hemingway and MacLagan (2004) argue that the social responsibility of firms is just voluntary activities that does not formalize as laws. The assumption of companies seemed to be implicitly ethical and lawful is not always true especially in developing countries limited rule of laws. So the companies complied with legal standards and ethical manner are considered to be socially responsible businesses in general. However, the subject of ethical behavior is difficult to define precisely, the extent of fulfillment to the various responsibilities by businesses is subject to the pressure of different stakeholders. The firms with the intention of only profit maximizing cannot said to be genuinely socially responsible (Ramasamy et al, 2010). To ensure the firms acting in socially responsible manner, the role of stakeholders is salient as well as the factors

influencing their attitude towards CSR. This research considers one critical factor influencing on the attitude, which is the degree of religiosity of different decision makers on CSR activities.

Religiosity is known as significant and influential virtue of human beings (Saroglou et al., 2004; Schwartz and Huismans, 1995), which then affects attitudes and behavior. Globalization boosts the awareness of dynamic nature of attitudes and behavior of consumers, which resulted from diversification of cultures and religion among different nations (Ramasamy et al, 2010). Ramasamy confirmed the positive impacts of religiosity on firm's CSR performance as a desirable management strategy. Mascarenhas (1995) argue that the social responsibility of executives resulted from a moral position that is rooted in their fundamental beliefs and value systems which is based on their religiousness and different value systems of society so that different CSR strategy is necessary to employed for long haul (Ramasamy et al, 2010). However the extent of CSR institutionalization is not affected by the degree of religiosity of CSR managers, since institutionalization implies that there is a system with sets strategies and processes that persist regardless of the beliefs of the managers holding the position at one point in time (El-Bassiouny et al, 2015).

Among these ongoing discussion of religiosity on CSR behavior by various scholars, Myanmar has been known as practicing a philanthropic CSR concept due to

the prevalent Buddhist beliefs and merit-making culture in ASEAN region (Welford, 2013). However, Asia is considered to be least religious (Ramasamy et al, 2010) while two-third of world population declared to be religious. The subject of religiosity is controversial as different background, faith, perspectives and degree of religiosity on each religion are only individual concerns. Nevertheless, for the sake of national development, businesses play important role in creating wealth, providing jobs, transferring technology and skills and doing business in a way that makes profits while protecting the social and environmental capital of a country (Welford, 2013). This research discusses to what extent religiosity explains the motivation and practice of CSR decision makers in Myanmar and the impacts on society welfare and national development.

2.3. CSR in Myanmar

The developing countries exhibit diversified socioeconomic patterns, background chronicle and political situation, which create unique forms of responsible business as well as local modifications of global CSR practices (Jamali & Neville, 2011; Prieto-Carron, Lund-Thomsen, Chan, Muro, & Bhushan, 2006; Jamali. et. al, 2017). There are distinctive traits of CSR aspects in a single country or a small collection of neighboring countries (Chapple and Moon, 2005; Idemudia, 2011; Jamali. et. al, 2017).

This session explains what pattern of CSR behavior resulted in Myanmar when western CSR principles have transformed according to local institutional contexts.

In this research, some variations are highlighted in both CSR conceptions and applications in Myanmar (Jamali and Karam, 2016); the cultural and traditional based social responsible practices of local companies (Balasubramanian, Kimber & Siemensma, 2005; Husted, 2015; Zheng & Chun, 2016). The reasons why emphasize on CSR in Myanmar are that it is one of the last frontier economies and better potential of productive market for business (IMF 2006), having severe environmental and social crisis (UNDP, 2006; WRI, 2005), higher regional and globalization impacts (World Bank, 2006), having particular CSR agendas (Visser 2008, p. 474), so that many positive and negative features can be found in its national institutional contexts.

Myanmar has not have a deep awareness of CSR until recent years, however in-kind donations or charitable contributions are regarded as CSR (Welford 2013) since Myanmar citizens are remarkably religious and fond of making merits through acts of charity (Gabriel, 2016). As a result, most Myanmar businesses have interests in tangible mechanism such as donation, infrastructures, residences or even spendthrift internal CSR. Only in recent years, some Myanmar academicians and the Republic of the Union of Myanmar Federation of Chamber of Commerce and Industry (RUMFCCI) initiated

to follow UNGC principles to create responsible business system (Groff, 2014) together with major business actors in nation.

Ventures and some private companies may practice some form of CSR, and several western companies are responsively perform CSR as prerequisite for accessing Myanmar market. The government of Myanmar does not much emphasize on the evolution of corporate governance, responsible business or advanced directors' competencies until recent years. After democratic transition, civil society organizations have participated more actively to object companies or projects which are taken as breaching social standards (Groff, 2015). However, CSR in Myanmar is completely voluntary with philanthropic nature so that the society cannot claim any companies legally or socially to abide the CSR code of conducts by any means (Welford et al. 2013, p. 7).

Companies motivations to engage in CSR activities may include, moral obligation, philanthropy, benefits associated with being a socially responsible company, the mutual effect of having motivated employees, the push from customers when they give more preferences to companies that are labeled as socially responsible (Kotler et al. 2005; Idowu et al. 2007) and, the list will not be restricted to the aforementioned only, since majority of the companies have not set open their reasons to engage due to many

reasons one being issues of competition (McGuire et al. 1988; Clark-Murphy et al. 2005; Chairer et al, 2005).

According to Gabriel (2016), many people from Myanmar have been practicing philanthropic acts for a long time even before the term CSR became universally accepted. As for Myanmar, the nature of philanthropy is considered to be locally and culturally rooted whereas CSR could be understood as international concept due to globalization. For local-owned companies they do not have concrete CSR policies/guidelines but one staff was at least assigned to do CSR activities and reporting as a voluntary activity because of the size of the company and limited budget. Most of the local-owned companies are not very particular about the term they use for CSR; they like to do social activities more because of overwhelming sharing culture and charity mindset. Philanthropic or charitable activities were conducted almost every year round in response to prone to the natural hazards and victims of civil war at certain border areas.

Gabriel (2016) continued that social and environmental motivation is second highest important motivation after business motivation to practice CSR in Myanmar because the company managers know very well about the needs of local communities and the context so that they make sure to do something good for the community. Moreover, the CSR decision makers have moral motivation inspired by sense of

Buddhism, culture and tradition. In terms of CSR activities, the community-related CSR (in times of natural disaster, other trainings and donations), charity/ donations (mostly related with culture and traditions), and supporting local businesses (job opportunities and other supports) are most common forms in Myanmar (Gabriel, 2016). After careful study of Myanmar CSR structure by previous researchers, this research presents how Myanmar companies practice between explicit and implicit CSR in reality, the response to various institutional contexts, the extent of religiosity influence, its effects on business and society as well as its benefits and challenges.

2.4. A research framework for the study

This research paper applied different reviewed journals, articles, books and government published documents and policies for better understanding of companies' perceptions, motives, adoption of CSR practices, and challenges, then discusses the Institutional theory and Carroll's Social Responsibility model for conceptual framework. The conceptual framework was designed and focused on primary research questions including:

1. What institutional forces influence and shape Myanmar CSR?
2. What are the links between religiosity and CSR performance done by businesses in Myanmar?

3. What are the benefits and challenges of unique Myanmar CSR align with strategic business management and society welfare?

Methodology

The International Business studies, Marketing and Business Management mainly concern rigorous empirical investigations (Yang. et. al, 2006) to pursue well-defined research problems and analytical research. Most previous researchers follow various exploratory qualitative approaches to capture multi-dimensional perspectives (Anderson, 1983; Yin, 2003), to deal with flexible and fragile situations (Ghauri, 2005; McDonald, 1985), to find meaning behind the numbers without requiring large samples (Sykes, 1990) in order to offer a clear and holistic view of the context (Denzin, 1994; Ghauri, 2005). This study follows the qualitative approach (Maxwell, 2005; Miles & Huberman, 1984) to explore the relevance and veracity of the institutional conceptual framework in the understanding of Myanmar CSR (Kim. et. al, 2013), and to view from different perspective (Lockett, Moon, & Visser, 2006; Kim. et. al, 2013) which appropriate to investigate the problem domain and new themes (Daniels & Cannice, 2004; Siggelkow, 2007). Myanmar CSR is driven by regionalization and globalization which dichotomized into international principles and local values, a handful of business tycoons could represent almost whole picture of national business and lead the development of responsible business system. The qualitative method is applicable for current situations in Myanmar to understand the real business environment, the nature and perspectives of decision-makers (participants of research),

to discover contextual conditions and to contribute insights into CSR behaviors by applying multiple sources of evidence (Yin, 2011).

For detailed investigation of one or more organizations with a view to providing an analysis of the context and processes involved in the phenomenon, case study design is widely used in organizational studies and industrial relations (Hartley, 1994). Case study method enables to closely examine the data within a specific context, or a small geographical area or a very limited number of individuals as the subjects of study (Zainal, 2007). Therefore, the study employs case study of Myanmar to explore the behavior and practices of Myanmar CSR phenomenon within the national institutional context. It answers “how” and “why” questions (Yin, 2003; Kaur, 2015) about Myanmar CSR to cover different contextual conditions relevant to the phenomenon and the unclear boundaries between them (Yin, 2003). This case study method has its strength in addressing contemporary phenomena in real-life contexts as well as advantage over the practical tactics of data analysis that can reach high quality of theory generation and development through its timeless displays and matrices (Ridder, 2014).

3.1. Research design

In the research design session, the reason why this research focus on the case study of Myanmar and how data was collected and analyzed for the outcome are discussed under two different sub-sessions.

3.1.1. Why Myanmar?

In this research, descriptive case study (Yin, 2003) is used to examine CSR practice and dynamics in Myanmar and to present unique features of Myanmar business society. When the western CSR principles are introduced to Myanmar by a group of academicians, the attitude and practices of CSR by business actors have been changed in real-life. However, there are still charity-based philanthropic donations termed as CSR. This study focuses on the dichotomy between global principles and local values to be dissolved, then introduce a sense of symbiosis to implement responsible and sustainable business system in Myanmar. The multiple-case studies (Yin, 2003) method is applied to add confidence to findings, to enable to explore a range of similarities and contrasts between different businesses and to find out specific behaviors to replicate findings across cases (Miles & Huberman, 1994).

3.1.2. Data collection

For the qualitative case study method, the study is based on the sample cases as to the criteria of criticality, relevance and representativeness (Pettigrew, 1990) as well

as to receive sufficient data for theoretical framework (Eisenhardt, 1989; Eisenhardt & Graebner, 2007; Yin, 2003; Kim. et. al, 2013). The study concentrates on the major business corporations (criticality) participated actively in the development of CSR in Myanmar, those mainly affected by various institutions (relevance), and those which collectively represents the national economy (representativeness). To make sure data from local CSR behavior and performance, the pure local-owned businesses are chosen in collection process in this research. Table (1) mentions the data collection sources in details.

For the primary sources of data, the research relies on interviews with key informants in the organizations. The interviewees are explained the key features of research and interview-outlines are distributed in advance to receive their free consent. The participants are communicated properly through personal intimacy and recommendation of academicians; neglected the corporations that tend to keep data confidentiality. Ten qualitative semi-structured interviews and open-ended questions are transacted with key decision makers with precise knowledge and expertise for the research (Patton, 1990; Kim. et. al, 2013).

All interviews were taken place in Yangon, Myanmar and each took about thirty minutes to one hour upon their time availability to make sure their attitude and perspectives on CSR were elaborated for the research. The business actors were chosen

as executors, the professionals and academicians as facilitators, and the national and international CSOs as assessors to provide triangulation (Yin, 2003) for data verification. The interviews are voice-recorded and avoided misleading questions (Eisenhardt & Graebner, 2007; Kim. et. al, 2013) and minimized bias by allowing new data categories for the research concerned. To enhance the credibility of data (Patton, 1990; Yin, 2003), personal observation on local knowledge and experience; public seminars and talks (transferability); periodic publications, newsletter, websites and yearly magazines of organizations concerned (dependability); local and international news media were assessed (conformability) (Miles & Huberman, 1984; Silverman, 1993; Yin, 2003; Lincoln & Guba, 1985; Sinkovics. et. al, 2008; Kim. et. al, 2013).

Type of organizations	Name of organizations	Personnel in charge
Businesses	Cherry FM	Managing Director
	Ayeyarwaddy Group	Ayeyarwaddy foundation
	Htoo Group	Htoo foundation
CSOs	UMFCCI	CSR department
	MCRB	Manager

	MBCA	Senior manager
	MSHRM	President
Academicians	Dr. Aung Tun Thet	Chairman of UNGC Myanmar
	Daw Khine Khine Nwe	Joint Secretary of RUMFCCI
Professionals	Business consultant	Z & A Group
	Founder	Magna Motion Consultancy Services

Table 1. Selected Businesses and institutions

3.2. Data Analysis

After the consideration of research question, the determination of case analysis becomes a challenge. According to Miles and Huberman (1994), the case is a phenomenon of some sort occurring in a bounded context and also the unit of analysis (p. 25). The interview guideline (Appendix 1) is prepared to analyze the individual firm's way of doing CSR, to find out the similarity and contrasts between the firms to align with the chosen theory (Hartley, 1994).

The study focuses on the history and exposures of each business of interest and cross-case analysis (Miles & Huberman 1984; Kim. et. al, 2013) to identify the generalized patterns. These recorded qualitative interview notes and transcripts are used

as primary data. For the secondary data, periodic papers, books, and newsletters from each organization are also used to analyze the current problems, background issues, and ways to tackle them. After that finding key themes from collected data, and constructed the finishing implications by various interviewees by adding inductively generated codes.

Since the research data is to find out the symbiosis impacts of various influential institutions on the prevailing CSR practices in Myanmar and the extent its effect on local business actors. Since the data set is not very large and sources are not diverse, data sorting is done manually to bring together all the interviewees' responses, translate from local to English, and regroup them under each institutional category to spotlight the interaction between themes. The answers to open-ended questions are rearranged to generate more specific findings to make sure align with applied theories and not to deviate from original trend (Yanow, 2004; Kim. et. al, 2013). Then the codes are added according to the theoretical frameworks to enable data–theory triangulation; the institutional theory was utilized as a theoretical lens and to interpret the data with it.

Findings

The research applies Scott's (1995) institutional theory framework to identify regulative, normative and cognitive pressures on Myanmar CSR behavior and practice. In this section, the first regulative aspect concerns with national and international institutional forces for sustainable CSR. The second normative aspect concerns the most profound religious belief of various business actors as Gabriel (2016) has mentioned. The third cognitive pressure concerns the role of CSOs, NGOs and CSR professionals, regarded as main activists in transforming responsible business system. The uniqueness of Myanmar CSR found out to possess charity basis with philanthropic nature, which should be more business-related and society welfare. Another significant factor is the role of academicians and CSOs in implementing and distributing CSR knowledge nationwide. Most CSOs are financially contributed as well as personally led by major business actors so that there is a concern about the power and favoritism. The issue of common actor encounters both in implementing and enforcing processes. It is discovered that the impact of increasing number of local and international repatriates, venture businesses, Foreign Direct Investments (FDI); the professionals' dedication, talented managers and the profound Buddhism norms contribute proportionately to the emergence of responsible business system and sustainable CSR in Myanmar.

4.1. Influential national and international institutions

Myanmar has been experiencing national and international pressures as of globalization impact, a set of national reforms had made in recent years including national economic reforms. To realize the national objective of Free-market Economy, the former national business system has to be transformed into responsible one. The national government encouraged the reforms since business sector would be the main contributor for development activities. Myanmar government issued new company law and investment regulations then amendments are made to implement responsible business system in near future. They became regulative pressure for businesses though with limited enforcement since these regulations were enacted most recently. However, the significant progress on law enforcement was made under the democratic government in its national development mechanisms plus international institutional pressures reinforced the implementation of responsible business system.

4.1.1. National institutions

The situation concerning corporate governance, transparency and business integrity in Myanmar has generally been improving since reforms began in 2011. The newly elected democratic government continued the regulatory reforms including a new Investment Law, and a new Companies Law, which stressed the importance of responsible business. There is also a growing trend in Myanmar towards regulatory

requirements for better corporate governance of the business sector. The new Myanmar Companies Law (2017) includes a comprehensive set of ‘Director’s duties’ to ensure that a company is properly run and managed the best interests of the whole society. The new Myanmar Investment Law was adopted in 2016 together with Investment Policy, which highlights that Myanmar welcomes ‘responsible and mutually beneficial foreign investments’, and promise that these will be facilitated through ‘transparent, clear and expeditious procedures’. The Myanmar Investment Policy (2016) also notes that:

“Local and foreign investors shall comply with the principles for responsible investment and business conduct, including environmental and natural resources matters on an equal basis and in a non-discriminatory manner at all times”.

The regulatory pressure is not very prominent among Myanmar business environment; however, they represented an important step toward reinforcing responsible business conduct in Myanmar. For the public sector reform, there is still certain type of ‘political donations’ or ‘in-kind contributions’ in the form of ‘peace funds’ for civil war victims in the western and northern part of Myanmar. One remark by the Managing Director of a Media Company is that:

“We do not take those contribution as our CSR activities but just for the sake of State Counselor and her dedications for the citizens. There are war victims in border areas, in time of natural disaster, or other emergencies, our company contributes either personally or financially although it sometimes goes beyond the company’s annual budget. However we prepare certain savings out of revenue on yearly basis.”

(Managing Director, Cherry FM, Myanmar, 2018, translated from Myanmar)

Since Myanmar is one of the developing nations and implementing free-market economy, the government welcomes businesses’ participation in nation building processes. The promising incentive program is required for businesses, the tax exemption, by the Myanmar Presidential Office and other ministries concerned.

“CSR becomes a controversial issue for its tax-exemption incentive.

If so, the objectives of CSR would be contrary from its original intention. What we concerned about is responsible business system with proper CSR behavior to be well developed in Myanmar.

Myanmar is high potential of developing CSR culture among business community since intense global competition, efforts of CSOs, academicians, and institutions like UNGC can make a great shift in this transformation process.”

(Consultant, Z & A Group, Myanmar, 2018, translated from Myanmar)

Myanmar is in need of financial and security markets to be developed; the government opened Yangon Stock Exchange (YSX) in 2015 as a joint venture with Japan Exchange Group. However, there are still very limited listed companies for poor transparency and accountability reasons. CSR becomes an essential mechanism to achieve public impression and business reputation in order to be listed. To implement free-market economy, advanced technology and expertise are increasingly required for Myanmar businesses to survive in international market competition. The state welcomes repatriates and foreign investments to carry out its economic objectives by uplifting law and order for the task of implementing responsible business system. Nevertheless its limited enforcement, businesses in Myanmar have to comply with existing rules and regulations. For the short-term, implementation of responsible business system is challenging for all the companies to operate under new Company

Law. Meanwhile, UNGC principles turn out to be complementary obligations for companies as of regionalization and globalization impacts. Myanmar business sector is desperately struggling among the robust institutional pressures. It is more challenging when the country is in its initial developing stage, therefore, a high degree of interdependence among government, business and society as well as collaboration are prerequisite elements in order the reform be sustained. So, The international institutional influence possesses much coercive power than national institutions.

4.1.2. International institutions

Myanmar is confronting threat of climate change resulted from the consequences of severe natural environmental degradation. The government, business and citizens are responsible not only to address these challenges but also to prepare to be ready for the current global transitions. To alleviate disruptions to some extent, the principles of United Nations Global Compact (UNGC) were first introduced in Myanmar in 2012. The UNGC is a leadership platform for the development, implementation and disclosure of responsible and sustainable corporate policies and practices, launched in July 2000. It is the world's largest voluntary Corporate Sustainability Initiative. Its mission states that:

“A call to companies to align strategies and operations with universal principles on human rights, labor, environment and anti-corruption, and take actions that advance societal goals. By committing to sustainability, business can take shared responsibility for achieving a better world.”¹

And the vision described:

“At the UN Global Compact, we aim to mobilize movement of sustainable companies and stakeholders to create the world we want.”²

It is believed that UNGC is possible to create a sustainable and inclusive global economy that delivers lasting benefits to people, communities and markets on the basis of ten principles in applying UN values to the private sector, calling on companies to follow them wherever and whenever they operate. The UNGC combines the moral authority and convening power of the UN with the resources and ingenuity of the private sector to help solve the challenges by bringing business, civil society, Government and the UN to the same table, and the voice of responsible business to

¹ www.globalcompactromania.ro

² www.unglobalcompact.org

major UN summits and negotiations. The institution promotes accountability and transparency to voluntary business efforts, through annual reports.³

The UN Global Compact asks companies to embrace, support and enact, within their sphere of influence, a set of core values in the areas of human rights, labor standards, the environment and anti-corruption together with 10 principles as follows:

1. Businesses should support and respect the protection of internationally proclaimed human rights
2. Make sure that they are not complicit in human rights abuses
3. Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining
4. The elimination of all forms of forced and compulsory labor
5. The effective abolition of child labor
6. The elimination of discrimination in respect of employment and occupation
7. Businesses should support a precautionary approach to environmental challenges
8. Undertake initiatives to promote greater environmental responsibility
9. Encourage the development and diffusion of environmentally friendly technologies

³ www.unglobalcompact.org

10. Businesses should work against corruption in all its forms, including extortion and bribery⁴

UNGC was first introduced in Myanmar in May 1, 2012 in Yangon, Myanmar and was chaired by UN Secretary General Ban Ki-moon, under-scoring heightened interest in corporate responsibility as the country is going through a process of political and economic reforms.

“The Global Compact is strongly committed to providing a vibrant network for companies and civil society to share their experiences — success and setback alike — in bringing sustainable enterprise to this country. I would like to thank you for recognizing the importance of embedding corporate responsibility into the foundations of the new Myanmar. By fully embracing the Global Compact principles, we can build a more inclusive economy and achieve sustainable development.”⁵

(Ban Ki-moon, UN Secretary General, Myanmar, 2012)

⁴ www.company2keep.com

⁵ www.un.org

Myanmar Chamber of Commerce and 14 companies joined in the signing ceremony committing to UNGC's Ten principles which later foster the evolution of Global Compact Local Network and series of round-table discussions to address sustainable agriculture, responsible investment and the role of government. The former Economic Advisor to the President and the chairman of UNGC Myanmar, Professor Dr. Aung Tun Thet urged:

“Many companies focus only on doing well but they usually forget to do good. Likewise, they are eager to go public (be listed on the Yangon stock exchange). But, being public is more important than doing public. They need to build trust. It is the most important for every company.”⁶

(Academician, Chairman of UNGC Myanmar, 2018)

Since UNGC is international institutions, it possesses less binding power on businesses but is just responsiveness and voluntary basis. Giving pressures is only form of enforcement (since it is voluntary activities) to member companies for the development of responsible business and CSR culture. The Chairman of Myanmar UNGC, Dr. Aung Tun Thet urged the private sector that:

⁶ www.nationalmultimedia.com

“I want to remind you that to be an active member of UNGC you need to submit every year the Communication of Progress (CoP). Otherwise you will be deregistered. If you have any difficulty preparing the CoP please let us know and we will help you.”

(Academician, Chairman of UNGC Myanmar, 2018)

In fact, the role of UNGC principles is the most significant mechanism in the development history of CSR in Myanmar. The executors are the Republic of the Union of Myanmar Federation of Chamber of Commerce and Industry (RUMFCCI) coupled with Myanmar Business Coalition Aid (MBCA), the group of major corporations. The remark from MBCA supported:

“We are doing CSR under the guidance of Dr. Aung Tun Thet together with The Chamber (RUMFCCI). We have a lot of different business units under our corporation, and the whole corporation as well as some individual business units committed themselves as UNGC member and follow the principles.”

(Senior Manager, MBCA, Myanmar, 2018, translated from Myanmar)

The Joint Secretary General of RUMFCCI also pointed out that:

“Myanmar CSR was originated as from of individual philanthropic behavior, UNGC principles reinforce transformation process from individualism into institutionalism.”

(Joint Secretary, RUMFCCI, Myanmar, 2018, translated from Myanmar)

The Joint Secretary pointed out the Myanmar CSR structure and its underlying motivation factor concerning the local value. The significant difference between Western and Myanmar CSR what she added:

“Western CSR is globally accepted but I feel that the ground is missing when dealing with business and community. On the other hand, Myanmar CSR is based on philanthropic behavior and merits-making culture is deep-rooted in hearts of all citizens derived

from religiosity, regardless of what religious group they belong to.

The degree of religiosity may vary, but the impacts of religiosity on society can be seen clearly either implicitly or explicitly.”

(Joint Secretary, RUMFCCI, Myanmar, 2018, translated from Myanmar)

According to the nature of institutional forces, the domestic laws have more coercive power on the citizens than international regulations. However, international institutions exert influential power over businesses as of impacts from globalization and regionalization. The transition affects severely on small and medium companies, there is high tendency to go bankrupt for those with limited capital investment and lack of value creation. When traditional way of doing business is no longer effective, there is a call for innovative ideas and outward looking business strategies from the businesses to survive in global competition. The increasingly insistent demand for advanced technology and foreign expertise urge Myanmar business community transform into a system with more transparency and accountability.



Fig 1. The regulative pressures on Myanmar CSR and outcomes

4.2. The links between religious institutions and Myanmar CSR

Despite economic disparities, it is surprising fact that Myanmar people are devoutly religious and the charitable behavior is much distinctive. Being ready for any donation is the profound culture of Myanmar Buddhism, as of having faith in doing-good. Myanmar believes that donations are an art of sharing property that accumulates merits for better living in future lives. One media mentioned about a typical Myanmar Buddhist as that:

“Acts of giving, charitable offerings and donations to those in need are not casual ethical activities within Buddhist culture, and these activities have metaphysical consequences.”⁷

There is a general belief of Buddhism on Three Predominance for a person’s reaction whether to commit evils or perform good deeds. Venerable Sayadaw Ashin

⁷ www.mmtimes.com

Chekinda, the head of Dhammaduta Zaytawun Tawya Saykeinda Rama Monastery at Hmawbe in Myanmar⁸, explained Three Predominance as follows:

1. The individual justice as dominance

In order to have a successful life, a person ‘abandons the unwholesome and develops the wholesome, abandons what is blameworthy and develops what is blameless, and maintain oneself in purity’⁹, by setting own disciplines for self-esteem as dominance to judge action own self.

2. The social justice of dominance

In order to have a successful life, a person ‘abandons the unwholesome and develops the wholesome, abandons what is blameworthy and develops what is blameless, and maintain oneself in purity’¹⁰, by respecting societal norms as dominance to judge one’s actions.

3. The Dhamma, the Teaching of Buddha (Religiosity) as dominance

In order to have a successful life, a person ‘abandons the unwholesome and develops the wholesome, abandons what is blameworthy and

⁸ www.dhammaduta.net.au

⁹ ahandfulofleaves.org

¹⁰ ahandfulofleaves.org

develops what is blameless, and maintain oneself in purity'¹¹, with religious teachings for self-esteem as dominance to judge one's actions.

Most of the businesses in Myanmar are family businesses; the educated young successors tend to upgrade the way of doing business and perform CSR quite differently after they had inherited:

“The owners make decision on CSR activities; while the old-aged owners prefer donations of schools, monasteries and pagoda to their native towns, the young and middle-aged ones are inclined to conduct more business-related and proper CSR, and participate in humanitarian services as company's activities.”

(President, MSHRM, Myanmar, 2018, translated from Myanmar)

To support different CSR interests of various age groups of owners, the Managing Director of a Media company agreed that:

¹¹ ahandfulofleaves.org

“I want to grade the degree of religiosity of my father about 80%, he donates beyond the limit having faith that donations will never make one go bankrupt. My father wants to build schools, monasteries and pagodas, as he feels very much satisfied seeing those buildings. Most of his CSR activities are donations and religious concerns. But he sets up a foundation to provide treatments to patients who are suffering from liver diseases. For me, I should say religiosity influence implicitly on me as I come from very religious family. However, I prefer more business-related and national development programs in needy areas. I work with NGOs whenever necessary. I want to participate in the activities with my office team. So I plan ahead CSR programs and budget on yearly basis as well as always thinking how to continue them sustainable for long-term.”

(MD, Media Company, Myanmar, 2018, translated from Myanmar)

Apart from the age, individual's degree of religiosity is another important factor to be considered in CSR decision-making process. Religiosity influence on all members of society either implicitly or explicitly. According to Joint Secretary of RUMFCCI and one of the active initiators of CSR in Myanmar,

“Faith in religion must be a ground for doing CSR so that it would be based on positive mindset. Since CSR is voluntary basis, philanthropic behavior and business motive should be balanced with one’s wisdom and competency on analytical thinking for society benefits.”

(Joint Secretary General, RUMFCCI, Myanmar, 2018, translated from Myanmar)

Nevertheless, most people in Myanmar especially the aging ones are fond of donations and charity works believing they are born to celestial worlds after death. According to them, CSR is some forms of making merits out of company’s profits for the sake of better conditions in next lives. A Chief Executive Officer (CEO) of a foundation, who belongs to old-aged group, also responded firmly that:

“Doing good deeds/merits is CSR for sure although there might be various definitions. Since we are sure that we are doing good for the needy community and try our best to shape a better world, we feel very much satisfied looking back our works. Our CSR programs

include youth career development, educational development, healthcare, staff welfare programs, humanitarian activities, disaster relief programs as well as religious donations. They are not ad-hoc but continuous and sustainable.”

(CEO, Htoo foundation, Myanmar, 2018, translated from Myanmar)

“It is better to be an unsung hero since media ethic is not well developed in Myanmar in the meantime. Any publication or interview can lead to adverse effects of our works. We are reluctant to have any disturbance on our supports and contributions to child care programs. When an issue comes up, the program will have to be suspended until it settled clearly. In the meantime, the lives of children are at high risk with limited government subsidy. Since our foundation is especially for childcare services, we do not want any single delay or disturbance for the patients because of rumors or fake news. Doing good without considering the return is more important, the society benefits and support are proof of our works.”

(Officer-in-charge, Ayeyarwaddy foundation, Myanmar, 2018, translated from Myanmar)

The Chairperson of UNGC Myanmar, Professor Dr. Aung Tun Thet argued:

“In terms of religiosity, Myanmar CSR is often equated with Philanthropy. This makes it more difficult to introduce “proper” CSR as people will argue that they already made donations.

Unless CSR is part of the core business strategy it remains an “add-on” for long-term sustainability. CSR should also be integral part of Good Corporate Governance. CSR is seen as a “knee-jerk” response, doing activities in health, education and social areas with no connection to the core business. The role of Multinational Corporations (MNCs) and CSOs is crucial to provide role models as part of the CSR solution.”

(Academician, Chairman UNGC Myanmar, 2018)

Myanmar CSR in the meantime is not more at CSR 1.0, only very few have reached CSR 2.0 stage; the government, business and society put into action towards CSR 2.0 stage. The role of CSOs is essential in CSR development history as well as to

accelerate implementation processes. It is obvious that their efforts transform more systematic CSR behaviors in Myanmar compared with the time when CSR concepts first introduced. The concepts are aligned with normative local Buddhism belief, CSR culture is widely appreciated by the society. However, Myanmar is composed of multi-religious society, therefore religious clashes are highly possible in different areas; the CSR performance will be misunderstood and rejected out of extremists. Another factor is that businesses tend to focus on external CSR than internal CSR activities; the companies prefer to achieve public impression to employees' welfare which can also lead to adverse effects. Therefore, CSOs and professionals (consultants) put efforts in minimizing negative impacts, recognizing multi-religious society and cultivating internal CSR culture among the businesses while preserving external CSR.



Fig 2. The Normative pressures on Myanmar CSR and outcomes

4.3. The Uniqueness of Myanmar CSR (Civil Society Organizations)

After the democratic transition in 2011, the government as well as international environment urged for more responsible business in Myanmar, then CSR has become one of the most important mechanisms among all business actors. As a matter of fact,

people hold a company's responsibility to society, environmental and labor practices as more important than its economic contribution. In Myanmar, most of the companies and business are practicing partially CSR. But they possess limited experience to practice in a systematic way of CSR. Myanmar CSR, which is born through the coalition of the Republic of the Union of Myanmar Federation of Chambers of Commerce and Industry (RUMFCCI) and Myanmar Business Coalition on Aid (MBCA) is later reinforced by Myanmar Society for Human Resource Management (MSHRM). Myanmar Centre for Responsible Business (MCRB) watches closely Myanmar CSR behaviors. These international and local CSOs are significant actors in transformation processes, which is led by the advisor, Professor Dr. Aung Tun Thet, and supported by many different professionals in related fields. Each CSO provides proportionate contribution to assist companies to enable practicing CSR in a more systematic approach.

4.3.1. The Republic of the Union of Myanmar Federation of Chamber of Commerce and Industry (RUMFCCI)

The Republic of the Union of Myanmar Federation of Chambers of Commerce and Industry (RUMFCCI) has a brief history of over 90 years. It was founded in 1919 as Burmese Chamber of Commerce (BCC) and upgraded as a federation in 1999 to be in line with the adoption of the market-oriented economic policy of the Government¹². RUMFCCI is the country's foremost business organization, representing over 28,000

¹² seatvet.seameo.org

companies and nearly 40 trade associations. CSR unit under RUMFCCI is one of the members of ASEAN CSR Network. There are eleven objectives of RUMFCCI as follows:

1. To participate in the implementation of the Four Economic Objectives of the State
2. To accelerate the pace of economic development
3. To safeguard the economy for the state and national people
4. To cooperate with the State in economic and social activities
5. To lead and cooperate with the business associations
6. To act as a bridge between the State and the private sector
7. To support for more competitiveness of SMEs and SMIs
8. To lead Myanmar business community into globalized economy
9. To develop commerce, production and services to global standards
10. To act as independent Non- Governmental Organization NGOs
11. Disseminating information and knowledge in regards to global standards in commerce¹³.

The Joint Secretary General of RUMFCCI, Daw Khine Khine Nwe, explained the duties and responsibilities of CSR Unit operating under The Chamber as follows:

¹³ <http://www.umfcci.com.mm/about-umfcci/objectives/>

“The Chamber (RUMFCCI) encourages and supports companies to follow the principles then execution is conducted together with MBCA. Firstly, we focused on internal CSR to improve industrial relationship; again vocational trainings are provided to promote the competency of company’s directors to enable them to fulfill the goal of Business for Peace. As a member of ASEAN CSR Network, we do believe that industrial peace will lead to national and regional peace.”

(Joint Secretary General, RUMFCCI, Myanmar, 2018, translated from Myanmar)

In recent years, the number of membership to United Nations Global Compact (UNGC) significantly increased due to the great effort of CSR unit. With guidance of CSR unit, most of local businesses aware of CSR and pay attention on social development matters within organizations and community. CSR in Myanmar has mainly been understood as a philanthropic concept due to the prevalent Buddhist beliefs and merit-making culture in Myanmar. The stakeholder engagement shows that CSR and sustainability challenges in 1) government, politics, laws and regulations; 2) public services and society; 3) business operations; and 4) the environment.

Actually, CSR is responsibility of the Business practice; People-Planet-Profit.

Private sector aims to establish trust-building, prosperity through Responsible Business Models, building on the unprecedented economic transition underway in the country, Global Compact Network Myanmar convened a multi-stakeholder, both local and international, as well as participants from civil society and government to identify ways to strengthen the positive contribution of the private sector in Myanmar to help build the economy, foster prosperity and increase trust¹⁴.

4.3.2. Myanmar Business Coalition on Aid (MBCA)

In 2013, Myanmar Business Coalition on Aid (MBCA) became the implementing partner of UNGC Myanmar. It was founded by a group of business owners who are socially conscious of all the stakeholders. MBCA tries to transform businesses into responsible model in which profit could be sustained only with efficient and healthy employees working in a safe and friendly environment. MBCA currently heads the UNGC local network under the direction of Professor Dr. Aung Tun Thet. The main task of MBCA is educating private sector through responsible business practices and CSR culture to minimize industrial conflicts. The main focus is capacity building of young generation regardless of their ethnic origins. The hands-on training programs are to support the education-related materials, mentorship and field experiences needed to build confidence in apprentice' skills.

¹⁴ www.myanmar.com

In 2014, Myanmar Center for Responsible Business (MCRB) started a program to provide technical assistance to educate the private sector through a platform of Responsible Business seminars and workshops. It targets small and medium enterprises (SMEs) for a better understanding of CSR practices under the UNGC principles¹⁵, implementing together with local business leaders and associations from various areas. The Chairman of MBCA, Mr. Serge Pun mentioned that:

“With the progress of the country economically it has become more important than ever for businesses to conduct themselves responsibly and to establish a CSR policy that will benefit society as a whole.

As a sustainable non-profit organization, we have been able to motivate to generate donations and get support from many concerned individuals and companies. We are proud of MBCA’s achievements and continued to strengthen our primary objectives and expand our contributions towards society health and welfare programs in the coming years. We also continued to take a leading role in the promotion of CSR and assist with the growth of UNGC Network in Myanmar.”

(Chairman, MBCA, Myanmar, 2018)

¹⁵ www.mbconaid.org

MBCA is currently putting stress to educate more organizations and individuals yearly, to provide an organization for Myanmar youth to have the opportunity of career development as part of national capacity building, to promote CSR amongst all companies in Myanmar in order to practice responsible business as to the initiatives of the UN Global Compact. MBCA is established as a true business coalition standing ready to support and steer businesses in every possible ways to fulfill in carrying out CSR and humanitarian needs.

According to MBCA, the good examples of CSR are to contribute to sustainable development including health and society welfare, to take into account the expectations of stakeholders, to be compliance with applicable laws and consistent with international norms and behaviors, and to be integrated throughout the organization and practiced in its relationships. Since 2011, MBCA started CSR awareness programs throughout the nation by conducting Responsible Business Seminars and Workshops and CSR awareness for SMEs with the assistance of MCRB and academicians/ professionals in respective fields.

4.3.3. Myanmar Center for Responsible Business (MCRB)

The Myanmar Centre for Responsible Business (MCRB) was established in 2013 and is an initiative to encourage responsible business activities throughout Myanmar based on national and international standards. The Centre is a joint initiative

of the Institute for Human Rights and Business (IHRB) and the Danish Institute for Human Rights (DIHR). It aims to provide a trusted, impartial forum for dialogue, seminars, and briefings to relevant parties as well as access to international expertise and tools. MCRB is intended to lead to impacts relating to the Protect, Respect, Remedy framework of UN Guiding Principles on Business and Human Rights. The Center also facilitates dialogue and processes aimed at building national and local capacity and partnership on business and human rights related issues. It is funded by a consortium of international donors, led by the UK's Department for International Development (DFID), the long-term goal is to become an independent and self-sustaining entity that will provide a crucial platform for businesses, civil society, academics, and governments to meet and exchange ideas and build capacities regarding responsible investment and responsible business practices in Myanmar¹⁶.

CSR in Myanmar is often understood as philanthropy unconnected to the core business, which is quite different from EU definition of “the responsibility of enterprises for their impacts on society”. So that MRCB encourages companies to focus on “Responsible Business Conduct (RBC)” referring Organization for Economic Co-operation and development (OECD) guidelines for Multinational Enterprises on RBC, UN Guiding principles on Human Rights, and UNGC principles. The Center encourages the companies to create shared value by developing business strategies,

¹⁶ www.myanmar-responsiblebusiness.org

products and investments that simultaneously contribute to the bottom line of profit and social needs. MCRB seeks to develop evidence-based knowledge about responsible business, in a participatory manner and to build a shared understanding of the facts, needs and priorities for responsible business in Myanmar as well as provide platform for dialogue between business, civil society and government.

From an interview with the Executive Director of the MCRB, he mentioned that:

“In principle, Myanmar companies want to be responsible which is consistent with Buddhist and other moral philosophies. The problem is that it can cost them more money, like paying a fair wage, keeping your workers from having accidents, making sure that your products are safe. They are worried that it will make them uncompetitive, particularly along with all the other factors they have to struggle with in Myanmar like the power supply and red tape.”¹⁷

(Executive Director, MCRB, Myanmar, 2018)

The challenges between Myanmar and other countries are that there are laws, which are enforced, and put pressure on companies to be responsible, or there are shareholders or an active media that scrutinizes the company's behavior in developed

¹⁷ mizzima.com

world. However, in Myanmar, most of them cannot be applicable; companies are generally family-owned with no shareholder pressure, the media is unable to hold companies to account. And there are only few environmental, labor and safety laws but are not well communicated or enforced.

Most companies in Myanmar do not keep a separate department to work on CSR, but is left to the CEO or sometimes the HR manager. Companies need to appoint someone qualified personnel to understand stakeholders' perspectives and rights having impacts on the company, and to persuade sufficiently the senior management and operational side to change the way of doing business. However, the transformation costs senior management time and additional spending to work out what to do and to communicate that to the workforce to obtain and retain the social license.

Nevertheless, the companies should be made to recognize that they have a responsibility to society, which extends beyond making a profit, no matter what the cost. There is also a need to educate them that their negative social and environmental impacts have a cost to others, and to themselves too. Myanmar is still weak in solid legal framework to protect the environment, workers and communities, worse is that the government often lacks the capability to enforce the existing laws. Some organizations or skillful personnel are required to make the senior managements educate for the responsible business model. Therefore, the role of MSHRM comes to realized which is

an organization of HR professionals providing trainings, giving consultancy services, guiding principles and educating directors and senior management to boost skills and competency.

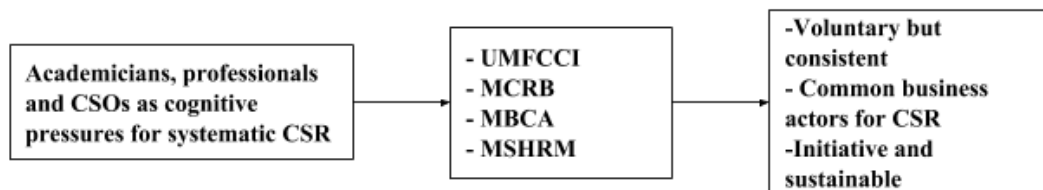


Fig 3. The cognitive pressures on Myanmar CSR and outcomes

4.3.4. Myanmar Society for Human Resource Management (MSHRM)

Myanmar Society for Human Resource Management was established in 2012 preliminarily to fulfill the skilled gaps, talent shortages, and leadership crisis in Myanmar business environment in the transition of knowledge-based economy from previous natural-resource basis. MSHRM aims to represent human resource and human resource management of the nation by promoting private sector. MSHRM also creates a platform of establishing national HR guidelines, principles and codes of conduct; taking leading role in networking HR professionals, businesses and government; encouraging partnership between public and private sectors concerning HR matters in the national level; and upgrading HR skills to meet regional and international levels.

MSHRM is self-funded organization to ignite bold and ethical HR professionals standing firmly free from any negative influence but to share HR knowledge and information to those who may need. The president of MSHRM said:

“We are living in dynamic world, HR scope and the society are always changing and growing. Our interest is to develop Myanmar people and prepare a profession to lead and make a difference in organization concerned. Therefore, we continue to invest our time and efforts to upgrade profession of Myanmar people and bring more benefits to the country through our contribution to responsible business system.”

(President, MSHRM, Myanmar, 2018, translated from Myanmar)

The vision of MSHRM is to cultivate leadership skills and expertise of young generations and facilitate to utmost utilization of such skills to address existing and potential HR and management issues. The mission is to serve as a leading role in emerging skilled and talented HR professionals for the implementation of responsible and sustainable business environment in the national level and to enhance their skills

and effectiveness to be competent in regional and global levels. The president also added:

“Sticking to our vision, mission and objectives, we are managed to maintain our values of providing integrity services and developing ethical professionals towards immediate organizations, impact society and national as a whole.”

(President, MSHRM, Myanmar, 2018, translated from Myanmar)

Some other voices from HR professionals who currently taking consultant roles in businesses are also heard:

“The attitude, mindset and ethics of decision makers for CSR are crucial as they manage budget, materials, resources, information, target population and volunteers in advance to make sure its effectiveness. Without them, CSR can lead to adverse effect. The management should prepare what, who, where, why, how, when questions in detailed planning process. CSR is mere economic politics of companies to achieve public trust.”

(Founder, Magna Motion Consultancy Services, Myanmar, 2018, translated from Myanmar)

Another HR professional added that:

“To sustain in global competition, national and international business paradigm has changed towards sustainable way of doing business, so does Myanmar. CSR culture in Myanmar is initiated by Professor Dr. Aung Tun Thet with his introduction to the UNGC principles. I found that ethical responsibility becomes compulsory mechanism demanded by educated society and international businesses. CSOs and academicians are critical in educating management and staff to change mindsets for better industrial relationship and developing proper CSR practices among Myanmar companies.”

(Business Consultant, Z & A Group, Myanmar, 2018, translated from Myanmar)



Fig 4. Various pressures on Myanmar CSR and outcomes

Since RUMFCCI established CSR Unit representing collective CSR behaviors of business sector under the Chamber, the activities of MBCA would be repetitive pattern with those of CSR Unit by RUMFCCI. Their conflict of interests can be negative impacts, however, the collective actions would be multiplier positive impacts on the society. Most business consultants are executive members of MSHRM, there can also be ethical issues among the goals of MSHRM, mission of companies they are taking charge of, and individual virtue. MCRB is a foreign entity to watch over the CSR behaviors and development from third party's perspective, however, their comments seemed to be harsh as of difference value system between Asians and Westerners. However, Myanmar CSR possesses promising potential in the international environment with dedications of academicians, professionals, and local and international CSOs in the creation of sustainable and responsible businesses in nation. Myanmar CSR is purely voluntary basis without any enforcement; however, the various institutional pressures as well as international competition foster the change to responsible business system with proper CSR.

Conclusion and recommendations

5.1. Main findings

This research is conducted to explore various institutional contexts and their interactions with Myanmar CSR performance through Scott's three institutional pillars approach. It also explores the linkage between explicit or implicit Buddhism-based religiosity upon decision-makers to perform CSR activities in Myanmar and to spotlight the uniqueness of Myanmar CSR to align with strategic business management and society benefits.

Firstly, the regulative pressures reflect in the national and international institutions on Myanmar businesses' CSR performance. After the democratic transition, the government puts forward the subject of responsible businesses as an element under the national economic reform processes. When Myanmar implements market oriented economy, the national business system must be transformed into the system with complete integrity and transparency. For the responsible business environment, the government has issued a series of policy and regulations to boost foreign investments and directors' competency skills. The most recent national policies possess coercive power but have little enforcement. Myanmar Investment Law and The Company Law do not mention explicitly the liabilities of businesses and corporations concerning CSR that the impacts are not significant.

On the other hand, the international principles such as UNGC and ASEAN Free Trade Agreement have more coercive and binding power on Myanmar business sector. The companies have to do business transactions in accordance with Ten principles under UNGC esteemed to be responsible businesses. When the government welcomes venture businesses and foreign investments, Myanmar companies are urged to follow international standards and regulations to be able to work together as partnership firms. When Myanmar companies began outward looking into the regional and international markets, there is a need of internationally certified quality products (such as ISO9001/ 9002/ 26000) so that business icons have to upgrade the way of doing businesses to meet the market needs. Concerning the regulative pressures, national institutions have less binding power than international principles, however, they are interdependent and mutually reinforced to create an environment of responsible businesses in nation.

Having known as strong Buddhism belief, the second normative aspect is seen as the Buddhism-based religiosity exerted upon national economy, education, politics and society. The vast majority of citizens are Buddhists and Buddha's Teachings are deeply rooted in each individual's heart and soul throughout the long history. It sometimes leads to extreme faith in certain areas, which causes religious conflicts and negative effects on national stability. However, stakeholder-basis CSR performances are

mostly religious concerns, however are not explicitly complied with young and educated business actors in the country. Only the senior management takes control of major decision-making process upon CSR concerns so that religious faith influences either implicitly or explicitly on different age levels. The elderly-aged owners incline to religious-related CSR (build schools, monasteries, pagodas etc.) whereas the young owners prefer business-related CSR. In Buddhist Teaching, charities should be judged by wisdom in order to be cost-effective and sustainable. Willingness to share is said to be a virtue though a need of shift is required from philanthropic to sustainable and responsible nature.

Thirdly, the role of professionals and CSOs is seen as cognitive pressure. The CSR initiator, Dr. Aung Tun Thet (former economic advisor to the President) urged by former UN Secretary General Ban Ki-moon introduced responsible business and Ten UNGC principles to Myanmar. The implementation process is conducted by the Chamber (UMFCCI), a group of business actors (later become MBCA) and a group of professionals/business consultants (later become MSHRM) and again facilitated by MCRB. The uniqueness of Myanmar CSR is that it is purely voluntary, however the companies committed themselves to follow the UNGC Ten principles. Encouraged by the Chamber, MCRB performs various CSR both separately and cooperatively with the Chamber. The Chamber takes the leading role for sustainable CSR concerns, most local

companies tend to perform CSR in their own ways. In order to transform responsible business, the companies follow the advice of professional consultants to establish effective corporate governance system. The common actor issue among CSOs, consultants and companies has evolved, however, having advantage of check and balance between various institutional pressures have shaped Myanmar CSR to be more systematic and responsible business environment.

5.2. Theoretical contributions

This research is conducted to explore various institutional pressures on Myanmar CSR as well as its linkage to religiosity, and describes the uniqueness of Myanmar CSR and presents benefits and challenges through Scott (1995) Institutional approach. Alike CSR in other countries, Myanmar CSR has experienced various institutional pressures from both domestically and internationally. The CSR principles were originated in western countries, however, they become diversified and develop a unique structure in different territories. This unique structure is formed not because of only one significant regulative institutional pressure but also other normative institutional pressures such as tradition, culture and religion are considered to be more influential even though they seemed to be less significant. The cognitive pressure of Myanmar CSR is varied which resulted uniqueness as per the history of CSR development in each country. The different institutional forces and their interactions are complex but they are in harmony so that

sustainable strategic management is expected to be produced. This argument agreed with Whitley (1999) as his four key features of national institutional frameworks cast “National Business System” of a country. To be more specific for developing states to local context, Jamali (2017) presented CSR-Institutional Order Interface of CSR with state, market, corporations, profession, family and religion, which is more practical and applicable to Myanmar CSR.

In terms of social responsibility by Carroll (1979), Myanmar business actors can fulfill economic and legal responsibilities, however, there is debatable for ethical responsibility in terms of different cultural and traditional values. The discretionary responsibility can be seen in most of the companies’ CSR performance, however, they are mostly ad-hoc and the systematic and sustainable CSR is in future focus. With Wood’s (1991) three level of analysis to Myanmar CSR, the principle of legitimacy is remarkably weak in the institutional level. However, the organizational sense of public responsibility at organizational level is quite strong even though it is voluntary basis. In the individual level, the choices of individual managers on their responsibility preferences and inclinations tend to sustainable CSR resulted from the Buddhism principles which firmly rooted in the society. For the peculiarities of contextual dynamics CSR expressions (Chapple & Moon, 2005; Idemudia, 2011), religiosity and generosity can be seen as the significant virtues within Myanmar CSR performance.

Ramasamy (2010) proved the positive link between religiosity and CSR and Mascarenhas (1995) social responsiveness of management level is resulted from their morality, which rooted in religiosity. This literature absolutely reflects Myanmar CSR where philanthropic and merit-making culture is extremely popular, which should be guided and balanced by analytical understanding and wisdom to be sustained.

5.3. Practical contributions

There are remarkably important push factors for Myanmar to transform into more responsible business entity comprise of its national democratization processes and realization of regionalism and globalism concepts (The good examples are ASEAN Free Trade Agreement (AFTA), Bay of Bengal Initiative for Multi-Sectoral Technical and Economic Cooperation (BIMSTEC) and additional ASEAN Free Trade agreement with China, India, Japan, Korea, Australia-New Zealand as well as the US). This paradigm urges a change to responsible business and corporate governance system to welcome various venture businesses into Myanmar. The introduction of UNGC principles by former Secretary General Ban Ki-Moon in 2012 contributed the change substantively in both individual and collective manners in practicing CSR nationwide. The series of national investment policy reforms since 2016 encourages responsible business and emergence of competent directors within business sector. The increasing number of expatriates, repatriates and the active national and international CSOs contribute

proportionately in the national business system transformation. The last and foremost is the profound nature of generosity and charity mindset of Myanmar citizens at individual, organizational and national levels.

The most significant pull factors to be taken into account for the paradigm change includes poor media ethic with immature media culture make companies reluctant to perform CSR activities. The higher possibilities of misinterpretation on companies' CSR out of past years distrust and concerns prevailed within the society. It is much controversial for businesses and corporations in dealing with these complex matters without undermining their socially responsive behavior.

Since Myanmar CSR lies in its early stage of development and the society has not yet well-apprehended CSR concept, various challenges and pressures are upcoming in order for businesses and practitioners to make such a bold attempt. Without compromising profit maximizing objectives as well as keeping up with quality of integrity, businesses in Myanmar are confronting dilemma under various institutional pressures particularly in the transition period. The role of practitioners becomes crucial to bridge and endure the hardest time for the change to be sustainable. The business actors are necessary to make convinced the value of change and to keep motivated to be persistent while responsible business system transformation is in progress. Moreover, it is mandatory for the practitioners to assist in setting functional business strategies

enable to survive in global competitive market. Myanmar encompasses multi ethnic groups with diversified culture, traditions and religions within the nation, the professionals should aware of underlying different value systems and dominant institutions within each group. Likewise in organizational level, each and every business and corporation converge to keep up with its core value and principles so that the CSR practitioners should apply flexible responses accordingly to achieve targeted outcome whereas makes sure to abstain from undesirable circumstances of the change.

5.4. Limitations and final remarks

In order to place limits on the scope of the study to maintain feasible limits on topic, time, place, activity, definition and context (Yin, 2003; Stake, 1995; Creswell, 1998; Miles & Huberman, 1994), MNCs, foreign-owned businesses, and Joint-venture businesses are excluded in the research and focus only on local businesses for in depth understanding of pure Myanmar CSR performances. The study is to find out how the CSR behaviors changed by the influence of various institutional forces and how the businesses cooperate with the traditional philanthropic behaviors with Western principles. The data is collected in Yangon, the former capital of Myanmar, where most giant business groups based their headquarters. The interviews were carried out in local language, translation error is also considered in the research. The businesses chosen in the research might not represent the holistic view of Myanmar CSR, however, the most

significant features of Myanmar CSR are included in the study. For the clarification of issues (Stake, 1995), the political and historical contexts are neglected in the research but personal, social and religious contexts are considered to explore the influence of different institutional forces in nation.

Minor but influential institutional forces could also be found in different areas of the country since it possesses the character of multi-ethnic, multi-culture and multi-religion. The choice of companies is by the recommendation of CSR initiators and academicians, Professor Dr. Aung Tun Thet and Daw Khine Khine Nwe, for the most active business actors to sustainable business system development in Myanmar. These company groups operate greater number of business units all over Myanmar so that their CSR performances well depict the Myanmar CSR attributes. However, there are many SMEs practicing responsible business system, giant business clusters still prefer to traditional philanthropic behavior while some others show no interest in any CSR performance. It is obvious that Myanmar CSR possesses a nature of philanthropic donations, which was firmly rooted in Buddhist principles. The benefits prove having higher potential to a responsible business environment in Myanmar, however to balance with one's wisdom and analytical understanding in order to mitigate the upcoming challenges.

Myanmar is now in transition to a democratic nation and begins to connect with wider world welcoming new ideas and expertise to transform the society. The government works hard in synthesizing knowledge and styles from around the country and overseas to create intellectually and materially prosperous nation. So far, Myanmar experiences the threat of climate change, extreme weather and frequent natural disasters that cause enormous disruptions to agriculture and food security. There are other big global challenges underway that Myanmar needs to inspire the future to bring together everyone to address collectively. Myanmar businesses are in need of new vision for the future to survive in open-market competition as well as to consider the desired economy and growth model to pursue. From imported international principles and local value, Myanmar companies need to work hard to be part of a dynamic region as well as position themselves in the world to come. The knowledgeable society and talented directors should transform responsible business environment towards economic development for future of Myanmar. The government, business and society are collectively responsible to think innovatively to position the desired future of Myanmar at the forefront of upcoming local and global challenges.

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Appendix 1

Interview Guidelines for companies/ foundations

1. How do you understand CSR?? Your attitude upon CSR?
2. What are the difference CSR practices between before and after 2011?
3. Which institutions lead and develop CSR in Myanmar?
4. What motivation underlying making decision on choosing CSR activities?
5. Who are the decision makers? (Company/ managers/ society)
6. What percentage of religiosity explains CSR motivation?
7. Four dimension of religiosity - cognitive, behavioral, intrinsic and extrinsic
8. What are the CSR activities your companies focus?
 1. Safety and health of employees
 2. Training and development of employees
 3. Preventing abuses on the work floor
 4. Showing respect to suppliers/ customers/ competitors
 5. Equal opportunities for women/ immigrants
 6. Increasing employee awareness of environmental sustainability
 7. Reduction of waste and/or pollution within your own company
 8. Reduction of waste and/or pollution within the supply chain
 9. Support for social projects in your local environment
9. How much is CSR budget per year? (Optional)
10. What are the impacts / benefits of CSR?

Appendix 2

For Academicians, professionals, and business consultants

1. What do you think of Myanmar CSR?
2. Which institutional forces influence on Myanmar CSR performances?
3. To which extent religiosity influence (intrinsic or extrinsic) upon Myanmar CSR performances?
4. How much religiosity can affect more effective and systematic CSR in Myanmar
5. How should Myanmar CSR be (as per own perspective) in the future?

Appendix 3

Abbreviations

CSR - Corporate Social Responsibility

UMFCCI - Union of Myanmar Federation of Chamber of Commerce and Industry

MBCA - Myanmar Business Coalition on Aids

MCRB - Myanmar Center for Responsible Business

UNGC - United Nations Global Compact

MSHRM - Myanmar Society for Human Resource Management

SMEs - Small and Medium Enterprises

CSOs - Civil Society Organizations