

Corporate Social Responsibility in Restaurant Industry

LAB University of Applied Sciences
Bachelor of Tourism and Hospitality Management
2020
Tho, Nguyen
Quang, Nguyen Duy

Abstract

Author(s)	Publication type	Completion year
Tho Nguyen Quang Nguyen Duy	Thesis, UAS Number of pages 57	2020
Title of the thesis Corporate Social Responsibility in Restaurant Industry		
Degree Tourism and Hospitality Management, LAB University of Applied Sciences		
Name, title and organisation of the thesis supervisor Jukka Sirkiä, Senior Lecturer, Faculty of Business and Hospitality Management		
Abstract <p>The objectives of the study were to promote sustainability, encourage people to act proactively toward global issues and raise people awareness of social and environmental responsibility. The study was compiled by two enthusiastic students Tho Nguyen and Quang Nguyen Duy.</p> <p>Empirical part of the study was meant to discover which issues the local community concerns the most. The method of the study was quantitative research. Data for the study were collected online via Lappeenranta local groups. There were three hundred respondents including international students, temporary residents and native citizens from different professions and age groups after two weeks of questionnaire distribution.</p> <p>Based on the findings, people appreciate good food quality, human right and equality concerns the most as compared to the three least-valued restaurant's actions addressing dietary health problems, carbon emission and the wellbeing of local people. The results can be applied to not only restaurant industry, but also other industries as a reference.</p>		
Keywords Sustainability, Corporate Social Responsibility, CSR, Local Community.		

Contents

1	Introduction.....	1
1.1	Justification for implementing the thesis and introduction to the subject.....	1
1.2	Literature review	3
1.2.1	Understanding of sustainability and argument for CSR.....	3
1.2.2	Problems with instrumental logic in promoting CSR.....	5
1.2.3	Realisation of a critical (inter)- relationship	7
1.2.4	An overview of collective contemporary progress toward sustainability.....	8
1.3	Objective of the thesis	9
1.4	Delimitation.....	10
1.5	Research Questions	11
1.6	Research method	11
1.7	Organisation of the thesis	12
2	Theoretical framework	14
2.1	CSR understandings- definitions and different perspectives	14
2.1.1	Ecologically dominant logic -Stakeholder approach	14
2.1.2	Instrumental logic- Friedman's doctrine and shareholder approach	17
2.1.3	Why business/restaurant exist	21
2.1.4	A simple value logic.....	23
2.2	Relevant terminologies.	25
2.2.1	Business ethics.....	25
2.2.2	ESG.....	26
2.3	Argument for CSR in response to the objections, a brief summary	26
2.3.1	Ethical Argument	26
2.3.2	Moral Argument	26
2.3.3	Rational Argument	28
2.3.4	Economical Argument.....	29
2.4	Stakeholder theory.....	30
2.5	The path of collaboration- Kyosei.....	32
2.6	The Virtue matrix- Intrinsic versus Instrumental logic	33
2.6.1	A tool to evaluate returns and prospect of CSR actions	33
2.6.2	Disadvantage of instrumental logic as compared to the intrinsic	36
2.7	Materiality analysis:	39
3	Empirical study	41
4	Methodology	42

4.1	Delimitation.....	42
4.2	Survey process.....	43
5	Empirical results summary.....	44
6	Conclusion and recommendation.....	46
7	Evaluation of the research.....	48
	List of figures.....	50
	List of references.....	51

Appendices

Appendix 1. Questionnaire in English version

Appendix 2. Questionnaire in Finnish version

Appendix 3. General knowledge of local small and medium size restaurant

1 Introduction

1.1 Justification for implementing the thesis and introduction to the subject

At its zenith, the novel respiratory pandemic- COVID-19 has forced many hospitality related establishments, hotels and restaurants in particular, alongside with other businesses (the whole world economy) to flounder. Many have faced bankruptcies or else, struggled financially and emotionally while making countless of employees, or even themselves redundant in reaction to fear, policies and restrictions established to curb the spread of the disease. On an overall perspective, this is undoubtedly a tumultuous time for the whole world.

However, similar to any widespread discontent, dark times that ignited revolutions pushing the world forward to a better civilisation. "Every cloud has a silver lining", the authors would like to incline towards positive aspects or opportunities of such devastating challenge (Corona) by deeming it a motivation or catalyst for improvement in the world. Especially, for the food and restaurant industry, one of the most vulnerable sectors of our economy during this pandemic, this upheaval is a critical moment for it to "change its algorithm, evolve and progress" toward sustainability owing to its significant impact on our environment, society and economy, both positively and negatively.

On the one hand, the industry proves its worth of existence while satisfying diverse needs of its community, from simple necessity of eating (conveniently and interestingly), tasting new delicious food to relaxing, celebrating, socialising, supporting the tourism industry in strengthening national economy and preserving historical culinary values for instance. On the other hand, its sins distress many.

On an overall perspective, pollution and resources depletion are the among the most urgent problems confronting the humankind and food businesses play a significant part in them. In fact, there are some opinions arguing that COVID-19 (corona) pandemic is not a coincidence but a consequence of human reckless behaviour towards animals and natural resources. This forces the earth into a harder place to live. Disastrous outcomes of global warming and contamination of ecological components have been manifested itself more apparently, from the abnormally hot climate, dead land to escalating frequency as well as severity of flood, drought, and other catastrophes. Different culprits for environmental degradation are increasingly become known to the public and many of which are attributed to food and restaurant industry (Ritchie & Roser 2020; Meager 2019).

What are the environmental impacts of food and agriculture?

Our World
in Data

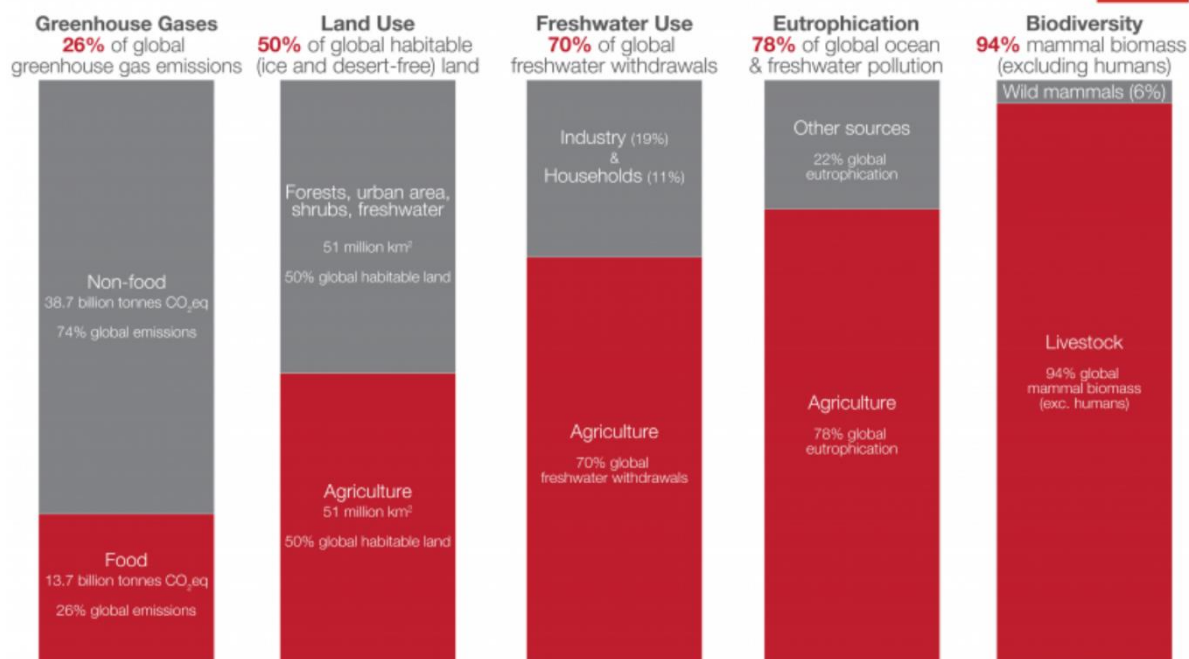


Figure 1. Environmental Impact of Food and Agriculture (Ritchie & Roser 2020).

Considering its negative footprints on the environment, excessive use of agricultural resources or food waste, for instance, creates a fake demand for more produce that indirectly encourages intensity of agriculture activities which worsens problems like soil erosion or desertification. Abundant use of single-use plastic containers is soaring drastically due to the effect of the Corona virus pandemic in 2020 so as to satisfy the current need of food delivery and other hygienic requirements, however, at a greater cost of ourselves' longevity day by day. Already in 2019, the aggregate amount of waste comprising of both food and non-food items reported by WRAP (waste research company) was up to almost 3 million tons and yet, only less than half of it being handled (i.e. recycled, composted) (Meager 2019). This means that, unfortunately, a remarkable share of our limited resources is being drained for an unintentional creation of waste that pollutes and devastates us.

Similarly, regarding social issues, responsible restaurants or food establishments will attempt to resolve social unrests that commonly associated with their industry such as labour abuse, use of expired material, misleading marketing, immoderate addition of food additives in terms of food safety, hunger in contrast to food waste and other consumer's health related issue i.e. immoral promotion of ultra-processed, high fat and sugary food or excessive use of salt, fat and sugar.

Finally, briefly considering the economic aspect, restaurant service is commonly known for its low profit margin, not to mention labour within the sector encounters relatively lower salary standards as compared to other professions.

As citizens of this industry, we feel our part of responsibility to its future. Thus, the compilation of this thesis is dedicated to the industry's survival and development, which, moreover, will impart favourable impact to world's progression toward collective sustainability.

Referring to the authors' wish to revive their industry, they want to ensure that it does not mean to preserve the clearly imperfect status quo of it, but rather to ultimately reinvents the antiquated convention of restaurant business for the better as suggested above. The authors want to clarify this because many people have been hoping for everything to come back to normal, the world before COVID-19, which it is understandable regarding its detriments. However, again, the writers believe that we should in fact endeavour "not to come back to normal" and try to move toward the future. Because if the normal was ideal, problems including this devastating pandemic together with countless environmental disasters, inequality and social evils would not happen in the beginning. Hence, change and innovation is crucial for sustainability. It was exciting to come across corresponding notion from Professor Mariana Mazzucato (2020), who is deemed "the world's scariest economist" by the Times, from University College London via her discussion named COVID-19 crisis is a chance to do capitalism differently. Her viewpoint and explanations were enlightening for the authors about the big picture of the economy around the world and how we interact as an ecosystem, which help brings depth and simplicity to the author's understanding upon the thesis topic.

Mentioning about the thesis topic and how it is recognised, the question that follows the authors' concern above was that "How can we achieve that sustainability within the restaurant industry?". This is when Corporate Social Responsibility or CSR arise as a matter of interest. Eventually, the authors envision this thesis becoming a guide suggesting a well-proven and promising direction towards which Hospitality, Restaurant business can pivot itself and achieve long-lasting success while adapting to not only the contemporary Corona disruption, but also hopefully, any upcoming challenges.

1.2 Literature review

1.2.1 Understanding of sustainability and argument for CSR

Sustainability is a long-term goal and is signified by the word itself, sustain-ability means the ability to sustain or continue something (which is the existence of mankind in this sense)

for a long time) (Oxford learner's dictionary 2020). Striving for that vision, sustainable development means

development that meet the needs of the present without compromising the ability of future generation to meet their own needs

as prominently defined by the World Commission on Environment and Development in its final report in 1987 (our Common future), it is arguably still the most urgent matter of the 21st century. In modern time, the concept is a holistic approach to realising long-lasting wellbeing by unifying considerations for three dimensions: environment, society, and economy as opposed to the previous acknowledgement which implies solely environmentalism. Together these three pillars have governed and directed how we contemplate and undertake intricate matters concerning sustainability today. Figure 2 below illustrates the cohesive idea of sustainability.

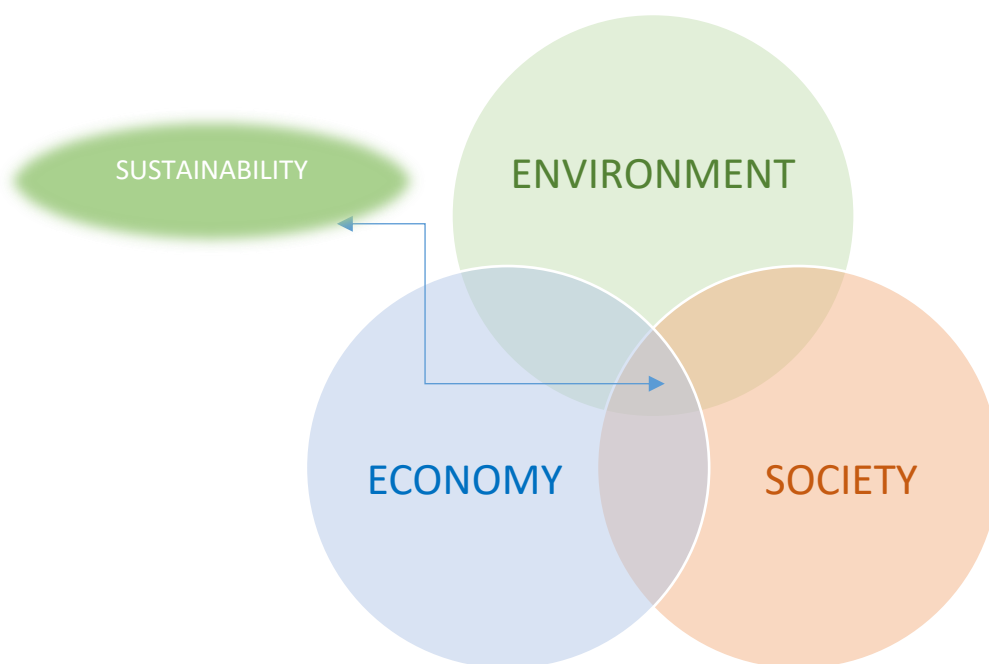


Figure 2. Sustainable Development (The IUCN Report 2006).

However, this understanding of sustainability where three aspects are equal has not been able to represent how different components interact and sustainability as a whole progress, and thus, lack of a directional sense which is necessary for people to take proper action. One may question or confuse where to start with sustainability.

Moreover, in business context where profit is essential, this perception is attributed to countless operational misconduct where the necessity of personal autonomy- financial independence of a business corresponding to the economic goal of sustainability is distortedly evolve into greed or personal prosperity. This was especially severe during the commencement of

industrialisation and under capitalisation, when money or capital was the focus and assumed to be the only solution for all people's needs in life. Firm misconstrues the necessary condition of profit as their ultimate purpose. Meanwhile, as the matter of fact, the object of the economic pillar never means or limits to any individual's or a group of individuals (as in a company)'s wealth, but the whole world's financial autonomy. Economic sustainability encompasses the livelihood and independence of everyone or human communities around the globe (University of Alberta).

The perfect analogy is that we eat to live, not live to eat. Food is undeniably an indispensable necessity of life for the purpose of maintaining existence, but it should not be mistaken as the only and ultimate purpose, or in business context, existed just to generate profit for self-consumption. If everyone is only eating, trying to take something from other for the benefit of their own, there will be nothing left in the world for anybody. (Handy 2002, according to Harvard Business Review on Corporate Responsibility 2003, 72.)

Thus, in the wake of recent corporate scandals resulting in numerous irreversible consequences for the environment and society- the other two pillars of sustainability, confusion coupled with greed is threatening both the ability of the current collective generation to live properly and the next to prosper in perpetuity. Simply, it is problematic, the prevailing greed and the insufficient primary perspective of sustainability.

Subsequently, the question about purpose of a business arises, either to earn profit or to serve a broader purpose as proposed by Professor Alex Edmans (2020) in reference to Corporate Social Responsibility. The authors realised the term "purpose" as a combination of the other two facets: planet and people. Differently speaking, this question may depict an opposition between "profit as economy and purpose as environment and society", at first, however. Ultimately, it is proved to not always necessarily the case. As the matter of fact, with the compilation of this Bachelor's dissertation, the authors strive to reinforce the exact idea that all businesses, including food companies, restaurants specifically, shall find its profitable, or better to say, sustainable future by serving a purpose- practicing CSR (being responsible for more than just economic requirement).

1.2.2 Problems with instrumental logic in promoting CSR

Inevitably, there has always been vigorous discussion and debate over the worthiness of employing CSR, which is in relation to the stakeholder approach. Particularly, it is in contrary to the famous heady doctrine of Milton Friedman (shareholder theory), both Nobel prize-renowned and controversial economist of the 20th century. However, in the middle of it all,

one audience has simply come to wonder how we ended up in a world where it takes scientists and profound researches to demonstrate that we -human, as individual or a group of people featuring businesses- should treat other humans humanely and ethically because we will earn some benefits from it. Simply put, from when being moral and humane is optional and yet, for selfish reason. As provoking and awakening as this comment may sound, it conveys an extremely downhearted side of the reality of our contemporary world.

Moreover, as the authors delve into the topic of CSR, multiple previous literature seem to follow similar mindset, referred to as instrumental logic whose main idea orbits around profit maximisation, in order to justify the worthiness of employing CSR. Instead of answering to the question how I can become sustainable which indicate "intention" of becoming truly sustainable by nature, this logic focuses on how I can benefit from doing [something]. This "something" usually means becoming less unsustainable and harmful by addressing environmental and social matters which are beyond the company's financial interest. (Montabon, Pagell & Wu 2016, 1-3.)

There are two insufficiencies in this logic according to Montabon et al. (2016). Firstly, in the pursuit of profit, such unsustainable firms will not arrive at the land of sustainability- being sincerely sustainable because sustainability is clearly not their goal destination. Therefore, merely trying to reduce harm or being less unsustainable (with the intention of gaining profit) is not sustainable, it is still inherently unsustainable. Thereafter, this approach is more likely to result in only compensatory deeds, actions to mitigate the detrimental effect of a business, not solving the core problem which is the business operation itself. This means that a problem is still being created, although suppressed to certain degree, still existing, growing, albeit not as fast, and causing damage which is often irreversible or requires arduous effort to be remedied.

The term profit is commonly understood as short-term gains and for the sake of only a limited group of people within a company (shareholders, directors and in positive cases, employees) as opposed to sustainability which implies the future, an inclusive long-term vision for all humankind. For this reason, the instrumental logic conveys a sense of such short-term and insular sense, which is also its second inadequacy (Montabon 2016).

Facing the underlying issues of this logic, Montabon et al. (2016, 1-3) introduce a more progressive one in which environmental and social concern takes precedence over the economic, the Ecologically Dominant logic. With the economic factor presented at the core of the graphic, it expresses explicitly the significance to fulfil the human basic need for survival or be economically independent regarding businesses first. However, as it is nested within

the other two factors, the logic communicates a more dominant priority assigned to social and environmental concern.

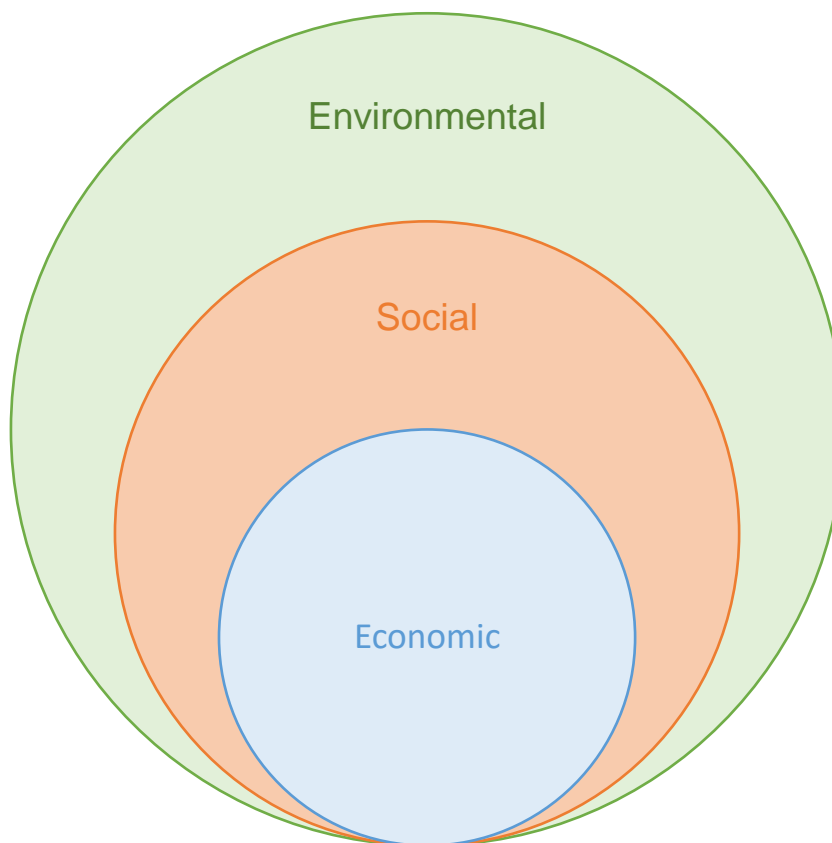


Figure 3. Ecologically dominant logic (Montabon et al. 2016; Griggs et al. 2013)

1.2.3 Realisation of a critical (inter)- relationship

Any business has its time of struggle. It was inspiring for the authors to come across a story about one small ordinary shop selling sweets in New York and how it overcame its own hardship in a not so conventional way. When monetary duties were straining the store and pushing it toward closure similar to this Corona time when travel restriction and border shutting down limit business and access to customer abroad, its local patrons were working together, raising funds so that the shop can be preserved. They indicated that they were willing to do so because they wished to save not just the enjoyable delicacies but also the memories, the atmosphere, the space where they had been able to make friends and find happiness.

In a broader sense, this event allowed the author to recognise and appreciate the importance of societal wellbeing in terms of achieving long-lasting and meaningful future for

businesses, especially, restaurants and yet eventually, the whole world. In fact, the function of this key "relationship between local businesses and its community" seems to manifest itself clearly as the topic of CSR is developed worldwide. In broader sense, the interdependent nature of the ecology is to be recognised. This means that we are all dependent on each other: human and environment, company and customer, society, shareholders, CEO and employees, etc. On this account, it is indispensable that a "we" perspective must be adopted in harmonised with the "I" independent mindset as all businesses take consequences of their decision for everyone into account.

In short, without the advocacy of its local populace in specific or all its stakeholders in general, firms cannot truly sustain. Generally, the ecosystem in which this relationship is a part of among other constituents that are all dependent on each other (other stakeholders) will justify the necessary of striving for the common good or CSR regarding businesses. As this matter will be discussed further in the theoretical part of the thesis as well as suggesting direction for implementing the empirical work. Ultimately, the authors believe that by fostering mutual understanding, sympathy and support for each other as simply similar to any common relationship (of family, friend or romance), which is also the mission of this thesis, the vital relationship will flourish, resulting in happiness and benefit for "all".

1.2.4 An overview of collective contemporary progress toward sustainability

Our progress toward sustainability while pursuing the Sustainable Development Goals is not fast enough, yet climate change, conflict and inequality are already here hindering the effort, according to SDG progress report in 2019. The fact that we are no longer preventing but suffering from and trying to mitigate the bad consequences- symptoms of the disease our current unsustainable way of living created- it implies the urgent need to avoid the most lethal condition while trying to eliminate the disease from the core.

Specifically, from tourism industry's point of view in which restaurants plays a substantial role, it is one of the main greenhouse gasses contributing sectors with its increasing growth of emission. Without promptly intervention, it is suggested that tourism's emission alone can make up all the global carbon emission budget in 2072, leaving no choice for other industries but to have a net zero of carbon releases, which is relatively unlikely. This analysis is in connection with the United Nation's ambitious effort to suppress climate change by maintain global temperature rise this century below 2 degree Celsius above pre-industrial level in the Paris Agreement 2015 as demonstrated in the schematic graphic below. (Peeters 2017.)

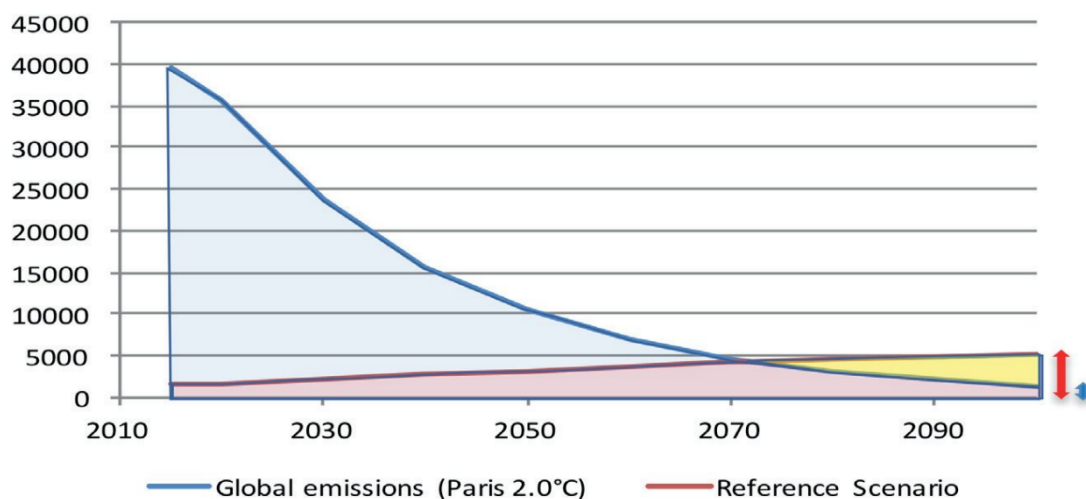


Figure 4. Peeters's schematic overview of his three metrics to measure sustainable development of tourism (2017).

During the previous study conducted in Finland by Susanna Rintamäki (2018), in case company Olvi Group, she was exploring corporate social responsibility's (CSR) understandings and expectations from its stakeholders of the enterprise, specifically, retail chains and distributors (Rintamäki 2018). Although Olvi Group had a remarkable record of responsible practices, the results showed that most of the respondents (even the big retail chains and distributors with broad understandings of their industry) remained unaware of them. Most of the answers were assumptions and guesses. Apparently, there has not been enough collaboration and attention in terms of corporate social responsibility.

1.3 Objective of the thesis

Overall, having witnessed the confusion and ongoing debates against environmental and societal responsibility (shareholders theory), the authors spotted an opportunity to contribute to the common effort toward sustainability (the introduced critical interrelationship in part 2.3), and acknowledged the urgency to advance faster (introduced in part 2.4), the authors aim at contributing a boost to the progress toward sustainability.

On broader scale at awareness level, which is the beginning of any action, the thesis's objective is to promote the sustainable and responsible mindset by vindicating its validity. The theoretical part will strive to simplify understanding of CSR, unravel complication and confusion regarding doing business truly sustainably and introduce tools to facilitates successful CSR actions.

Furthermore, the thesis will also aim at encouraging mutual understanding and awakening a sense of responsibility from all parties within the interrelationship regarding resolving problems for the common good. Ultimately, the authors would like to empower people to act proactively in shaping the world into how they think it should be, remind them that we all have a piece of responsibility in the world being and a share of power to improve it.

Once the persuasion- theoretical reasoning is completed, the following experimental research will aim at assist restaurant businesses, who are hopefully convinced as a result, to take the most fruitful immediate CSR actions. For that vision, the empirical study is intended to reveal the most concerned problem of restaurant industry by its community. This way, in the authors' opinion, will allow businesses to know which direction they should steer toward to have the most fruitful return and impact. In other words, that is which issues among hundred regarding responsibility and sustainability they should first focus on to please both their community or customers and the planet.

1.4 Delimitation

Firstly, in pursuit of Sustainability whose domain comprises of three areas: environmental, social and economic, the thesis will mainly pay attention on highlighting the indispensable role of the first two realms- the purpose part on account of the objective of the thesis. Sole details on economic would, otherwise, undermine the thesis's effort to persuade restaurants, businesses to go beyond profit oriented mindset.

Additionally, academic studies concerning how to better business efficiency or management would better suit this purpose. Yet, there have already been a plentiful supply of research regarding how to increase financial gains involving also application of CSR under the instrumental logic. Hence, the need for a different – more purposeful and meaningful perspective is justified.

Secondly, discussing the topic of CSR within the scope of restaurant, food industry, the authors wish to encourage SMEs-small and medium sized enterprises in particular to have regard for environment and society as well. They are independent firms that are accounted for a significant amount (up to more than 90%) of business activities in many communities around the world. However, among that such dominant part of our economy, a hindering common belief remain that sustainability and responsibility for environment and society is calling only the big ones can afford.

For information, according to the European Commission, SMEs account for 99% of all businesses in Europe. Similarly, in Asian and the Pacific, only 1% of all enterprises are large and multinational as reported by the Asian development bank in 2010. In Australia, small

businesses are deemed the corner stone of its economy with alike contribution, almost 98% as stated by Australian Government (2019).

As compared to big chain companies, restaurants who are more easily able to afford own systems/ department dedicated to risk management and ensure a better chance of survival, SMEs are generally more vulnerable to risks due to resources restriction. For instance, multinationals such as in Mc Donald, Arla, Fazer in Finland in comparison with SMEs like Vibami, Onam, (Vietnamese restaurants in Helsinki), Dharahara ravintola, Kolme Kiveä or Lalo (restaurants in Lappeenranta), it is apparent that large ones are more aware, expected and already on the process of pursuing sustainability as their efforts can be seen via both online and off-line communication. Meanwhile, small ones seem to be still at the beginning of the journey while focusing mainly on proceeds (profit). Thus, considering their formidable impact on the world sustainability, more effort needs to be made to suppress this neglectful notion and spur this enormous sector of small and mediums-sized businesses into action.

1.5 Research Questions

The main research question, because of the objectives, is

How restaurants achieve sustainability by taking care of environment and social concerns?

The sub-questions are:

- I. Why should restaurants take care of environment and social concerns?
- II. How restaurant manage environment and social concerns successfully?
- III. Which issues are concerned the most by local community (in Lappeenranta)?

1.6 Research method

The research was quantitative in order to answer to the sub-question number 3 (III) owing to its capability to reach larger population and generate more general data as opposed to qualitative research. Not to mention, during the time of social distancing and restrictions, it is more reasonable and convenient regarding the author's limitation of time, space, and resources.

The chosen quantitative method is self-administered survey question distributed online. Thus, data were received and analysed automatically online. This method allows the author to conveniently distribute the survey and reach many objects via different social groups on social media as compared to other methods as well as regulate the quality of each the

collected responses. The survey questionnaire structure was recorded in Appendix 1 and 2.

1.7 Organisation of the thesis

The thesis begins with an introduction as chapter one where motivation for carrying out the thesis is presented, together with its context, previous knowledge that illustrates the topic and direction of the study. Chapter two follows as theoretical learning that helps answer the first two sub-questions. Within chapter two, knowledge will be presented in accordance with the Golden Circle model by Simon Sinek (2010) (Figure 5), where reason (the why) for practicing CSR will be explained first together with basic understandings of the topic (definitions) and later, literature needed to execute it wisely (the how). (the what) is not specified in this thesis due to the fluid nature of CSR and thus, how actions may differ between contexts within the restaurant industry in particular.

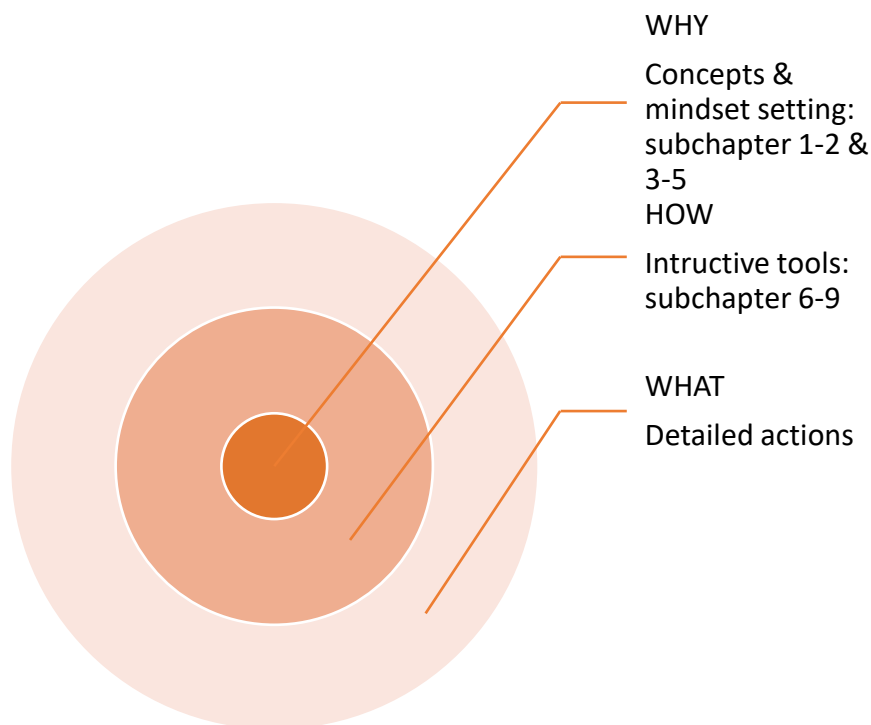


Figure 5. Construction of chapter 2

The last sub-question is handled in the empirical part of the study including chapter 3 and chapter 4 which indicates methodology and study's result respectively. Finally, chapter 6 will conclude the thesis together with chapter 7 where the authors self-evaluate their work.

As a joint thesis, each individual contribution is demonstrated as follow.

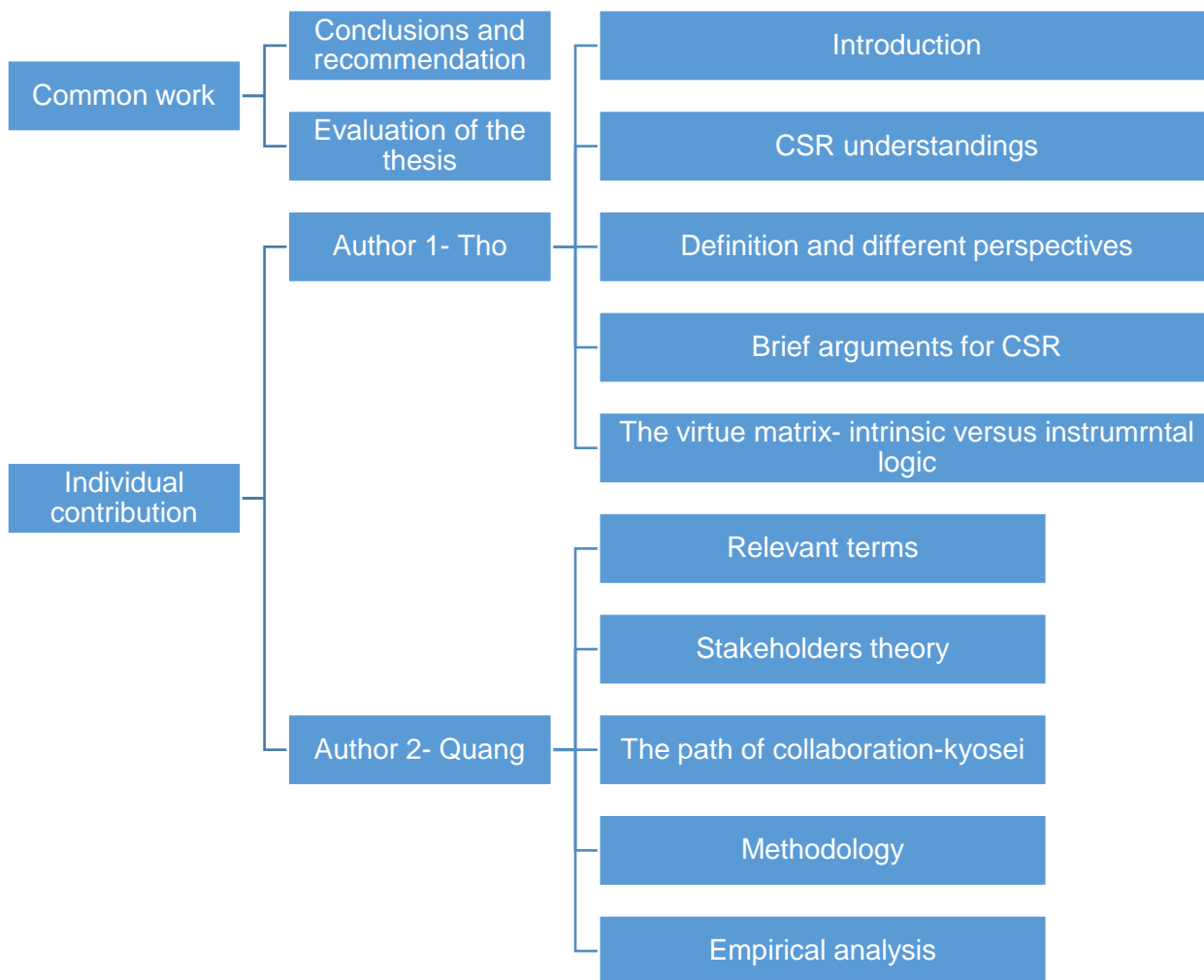


Figure 6. Thesis contribution

2 Theoretical framework

2.1 CSR understandings- definitions and different perspectives

First and foremost, as pondering upon the question what Corporate Social Responsibility is, it is undeniably a diverse matter, at least, due to the vigorous debates upon the topic where different ideologies can be found as perception of ethics together with the economics evolves.

Plainly speaking, CSR literature is inconsistent and fragmented. Instead of lacking a definition, there are too many of them and each one has its own biased toward certain interests. Despite the disagreement and variation on CSR definition, most people worldwide are in accord about firms having a social responsibility. (Chandler 2017, 181.)

The two most dominant propositions regarding these responsibilities are

2.1.1 Ecologically dominant logic -Stakeholder approach

Favourably, CSR or Corporate Social Responsibility is defined as

a responsibility among firms to meet the needs of their stakeholders and a responsibility among stakeholders to hold firms account for their actions (Chandler 2017, 4).

Often, when mentioning about CSR, only corporation is held accountable, whereas the other end of this tied relationship- society is not so obvious to common recognition. Similarly, within the three word- Corporate Social Responsibility, it is usually mistakenly understood as responsibility of corporate to society but not also vice versa (society to corporate). The reasons are owing to other different interpretations of CSR and different ways people referring to corporate responsibility, most of whose which, according to the author accumulative knowledge, seem to mainly emphasize to the duty of corporation,

For instance, In the viewpoint of The European Commission, CSR is equally known as Responsible Business Conduct (RBC) and is accountability of businesses to their society for the footprint of their operation. Evaluating this perspective, the role of society is not mentioned, yet CSR is referred to as a conduct of business, not business and society. Similarly, this idea of one-way responsibility is also reflected via CSR propositions by the United Nation Industrial Development Organisation and other online sources from various organisation including The Balance, The business news Daily (Schooley 2020) and the bank for Canadian entrepreneurs and more.

In addition, the society as defined in CSR is an entirety of stakeholders who have a stake or are interested and affected by the corporation's operation. They range from employees, customers to the government and amorphous components including the media and the communities. Further information on them and how they interact with corporation will be discussed in the stakeholder theory section.

In 1979, Archie Carroll proposed his version of CSR where he expressed his pioneering perspectives of organisational responsibilities as a multifarious concept with different categories comprising of economic, legal, ethical, and discretionary expectations. He also noticed that these expectation from society is not definite but instead, fluctuate, evolve and thus, only remain valid for a certain timeframe (Chandler 2017, 5).

For reference, two ways of demonstrating the concept are displayed in intention of noticing possible misinterpretation of economic responsibility as the most important factor while it is at the bottom level which is also the biggest part of the pyramid in Figure 7.2. Instead, as shown is figure 7.1, it is only the necessary acquisition in order to achieve the pre-eminent following responsibilities, which are the upper levels in the figure 7.2.



Figure 7.1. The pyramid of Corporate Social responsibility by Archie B. Carroll (1991)



Figure 7.2. Carroll's Pyramid of Corporate Social Responsibility (1991)

Again, one important note from Carroll's typology is that CSR is not rigid but fluid. This is because what was considered ethical or discretionary in this model can descent down to legal responsibilities or in other words, become a norm expected by its stakeholders due to the continuous progression of civilisation- the environment within which business operate. Similarly, what is deemed ethical today will become legal and economic necessities tomorrow. For instance, if in the 20th century during the time of war, providing food for everyone is greatly appreciated, today, food need to be quality also-delicious and healthy at the same time; or if in the past transportation is demanded, today, people insist on having environmental friendly one (Chandler 2017, 23); or if people used to mind only about being employed and then have a reasonable remuneration, now, especially in higher civilised society, proper employee benefit with long enough paid vacation and bonuses.

Comprehension of this idea enable the phenomenon of a constant undersupply of corporate social responsibility to be discerned. Simply put, since stakeholder's expectation increases over time, company always has to do more than what has been once appreciated in order to maintain its society legitimacy (Chandler 2017, 6). This idea can be understood more deeply with learning of the Virtue Matrix in sub- chapter 7.

Moreover, on top of the matter of time, perception of CSR can also vary by cultures, nations, and level of prosperity (as indicated to certain degree from above examples). Thus, a global

common standard is essential for all countries around the globe joining the present globalisation to function in harmony. Published in 2010, ISO 26000 by the International Organization for Standardisation come up with a relatively- standardised CSR definition that is in agreement with that of the European Union in 2001. Similar to the majority of definition of CSR, ISO 26000 also refers to ideas such as concern for stakeholders' expectations, awareness of corporate impact on society and environment, ethical behaviour and compliance with not only current national constitution but also international standard in addition to transparency.

In summary, CSR, hence, an intricate contextual matter whose definitions can, do and need to evolve overtime. Generally, there has been five common features that existing CSR revolve round: environmental, social, economic, stakeholder, and voluntariness. (Chandler, 2017). In terms of voluntariness, this definition:

The essence of CSR concept lies in the idea that the business sector should play a non-economic role beyond producing goods and making profits in society or even beyond the interests of a firm and actions required by law (Málovics, Csigéné & Kraus 2008; McWilliams & Siegel 2001).

is a typical illustration in which the term "non- economic role" reflects such idea. However, in the authors' opinion, this is not totally correct since CSR can and preferably both socially good and bring economic value which is, again, is essential for maintaining health of corporation so that it can possibly continue to contribute to the common good. Moreover, this charitable idea, while dismissing economic benefit argument of CSR, may hinder company's acceptance to being responsible.

2.1.2 Instrumental logic- Friedman's doctrine and shareholder approach

Popularly, considered to be contradict with the prior frame of mind is Milton Friedman's doctrine, entitled The Social Responsibility of Business is to Increase its profits, written on The New York Times Magazine in 1970. He believed that a person, as corporate executive (CEO) is the "agent" of company's owners. Thus, his responsibility is to manage company in accordance with their desires, which are his/her direct employers and commonly known as the shareholders. These desires of them are, as suggest by Friedman, "generally" (not always) to maximise profit within the basic rules of the society which encompass both compliance to the lawful requirements and ethical behaviour in conformity to customs. As an individual, however, Friedman affirmed that the same person has other (social) responsibilities as well and he is free to devote his own resources to these responsibilities, not the

sources (money) of his company shareholders. In Friedman's perspective, company responsibility is distinctively separated from that of an individual.

Without further regards to the contend beyond the title, this doctrine is simply impactful as it seems relatively outspoken and provoking, especially to social and environmental enthusiast, and is frequently taken advantage of by business leaders to defend their primary focus on profit. Criticisms against the idea contend that because its focus is on "mere" profit (which is not always true) for a specific group of self-centred people, even its compliance to regulations and ethical requirements is just for this selfish motive. Undeniably, there have been truly profit-oriented companies who claimed to be responsible and expected social support by doing some good things on one hand like the classic donation method, and on another hand, taking part in corruption, bribery, cooking the books, tax evasion, employee exploitation, violations of human rights in developing countries as well as disrespect for consumer and personality rights or unprincipled handling of natural resources, for instance. As a result, people repel this type of companies, whose impact is believed to be not truly sustainable or brings long-term benefit to the broader society as compare to company adhered to intrinsic motive (present in ecologically dominant logic).

However, the Friedman's idea appears to be more meaningful than it initially sounds in contrast to prevalent belief which sums up its whole idea as sole profit maximisation for company's shareholders) (Alex Edmans 2020).

The first argument is that, Friedman's idea does not specify that shareholder's interest is only to gain personal profit as commonly assumed by the public (Edmans 2020). In other words, the public or customer too often demonises the role of stakeholder who should be recognise more fairly and with sympathy as citizen with own family, basic needs and aspirations for the world betterment similar to many other. Conversely, Friedman did respect individual social responsibility beyond profit. Thus, by accentuating profit maximisation objective of business through his CSR definition, this economist meant that only with maximum financial power, can business provide shareholders with maximum flexibility to choose which social responsibility they wished to fulfil as individuals. It is not the CEO's entitlement to determine this matter for them.

But Friedman's idea indicates the pie splitting mentality, where values in society (usually in unit of profit) is a fixed pie and thus, one slice taken away from the society will increase gain of the stakeholders. Briefly, the pie splitting is basically the antithetical perspective to the pie-growing one which is more undesirable in respect of sustainability (demonstrated in figure 8 and 9). So, he assumes that one dollar spent for society equal loss of one dollar for the company. While this may be true in charitable donation, it is not always valid, typically in the case of investment on R& D for example. If that one dollar is dedicated to improving food quality or producing environmental-friendly packaging, the company can also gain a competitive advantage while having more purchases from supporting customers and generating greater positive impact on the environment and society. Everyone is a winner, which is also the fundamental idea of the pie-growing mentality. The pie-growing outlook underlines the superior, preferable result of enlarging the pie (more abundant value for everyone to savour) even though, comparable to the pie splitting principle, all constituents within the pie do compete with each other for a bigger slice.

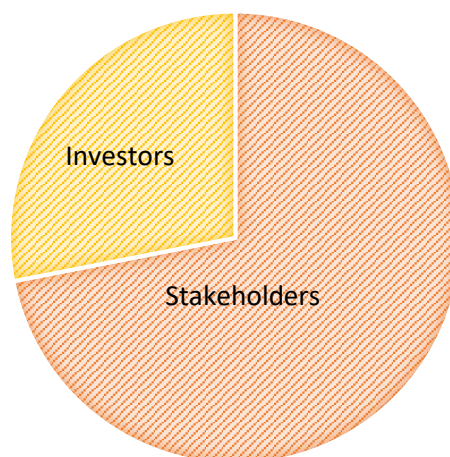


Figure 8. The pie-splitting mentality demonstrated by Alex Edmans (2020).

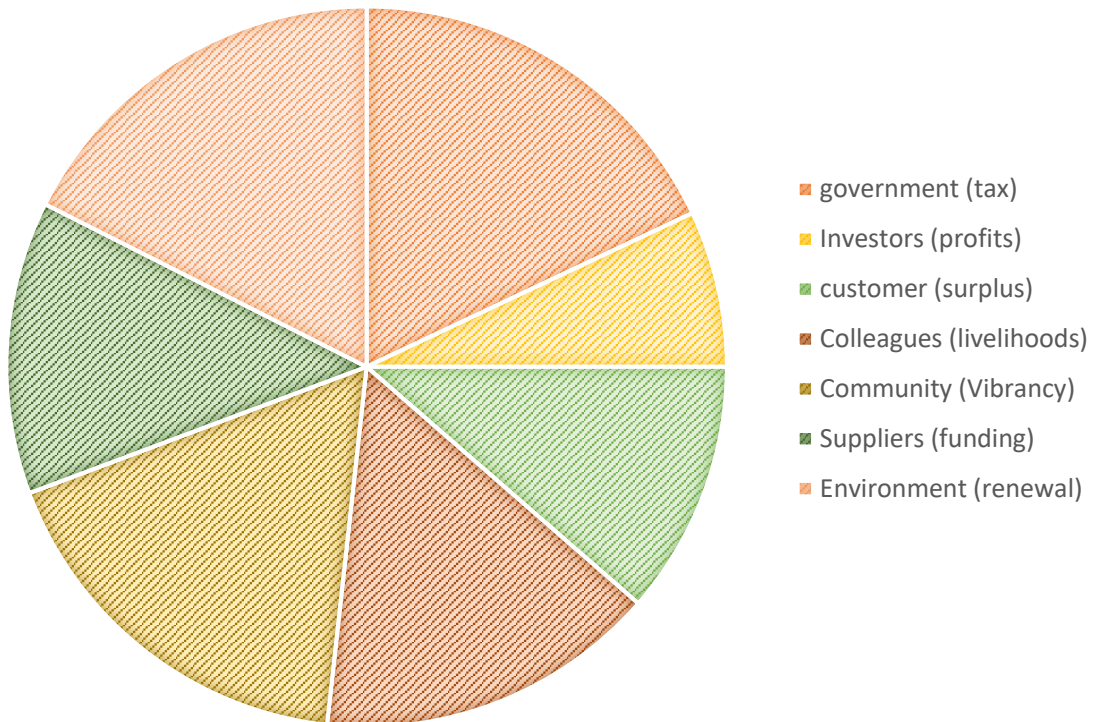


Figure 9. The Pie- Growing mentality demonstrated by Alex Edmans (2020).

The second defence for Friedman's approach, the more powerful one, is that the only way company can achieve "long-term" profitability is to serve the society, making profit maximisation a desirable goal. This second argument sow the seeds of a more progressive approach of shareholder theory, namely enlightened shareholder value. It is different and enlightened because its recognise the need to take care of stakeholders (similar to that of stakeholder theory) and enlarge the pie of social value in order to achieve "long-term" profitability while simultaneously, concurring with the pie- splitting perspective (fixed-value pie). Nevertheless, in conclusion, as responsible citizen, albeit whether or not they are with sole intention of increasing profit, shareholders are partners of growing the pie on this term, not the enemies.

Edmans also highlighted the fact that, despite the differences in the starting point, primary purpose, enlightened shareholder value (ESV) approach together with intrinsic approach, they both better our society, albeit in different ways as will be specified in the Virtue Matrix study. The key distinction between them as a result of this difference in objective is, however, the way the perceive the social value they created. As for ESA, social value is a by-product/ instrument for acquiring profit (the goal), hence the instrumental logic. Whereas, for ecologically dominant logic, benefit for environment and society is the end result part of

which, profit is, by contrast, a by-product, outcome. This differentiation is indispensable because it about the why business exists, what are the drivers of its day-to-day decision and what it should be held accountability for.

2.1.3 Why business/restaurant exist

At the end of this debate over what is and should be the responsibilities of a corporation (what is a business for), profit or society and the environment beyond, one fundamental question arises: why business exist.

But first and foremost, consciousness of "what a business is" is fundamental. Business or corporation is a type of organisation, a group of people who come together to achieve a common goal by leveraging collective resources. And in pursuit of this goal, they operate in a place called the planet and interact with others inside a larger context called society. In relation with corporation, these different interconnected and thus interdependent elements are known as stakeholders including internal ones such as shareholders, employees and external ones featuring the community, environment, and the government. (Chandler 2017, 2.)

Corporation is basic instrument of capitalism whose honourable virtue is

providing a way for savings of society to be used for creation of wealth (Handy 2002, according to Harvard Business Review on Corporate Responsibility 2003, 67).

To put it bluntly, while its misdeeds is unneglectable, corporate is worth being credited for its contribution to prosperity and well-being of society. That is indisputably a merit which should vindicate its intention of earning money. Their products, services and competition move societal civilisation forward as they serve ever-evolving needs of the people. This means that they create positive values. By having a quick look around, one's house, it is easy to see how many things a person possesses that are products of so-called for-profit company, from electric devices such as smart phone and refrigerator to utilities like electricity, furniture, entertainment and foods. if all of them are never invented, life would arguably much harder. Even offerings from NGOs and governmental services are mostly products manufactured by private sectors (for-profit companies), from food aids for disaster areas to vaccines for the current Corona virus. Thus, they are definitely a valuable part of our world, our advancement and longevity; they do benefit other stakeholders (society & environment) one way or another while fulfilling requirements for its continuation (entailing satisfying financial requirement of investors).

From here the answer for the why question starts to emerge into light as we consider the context where the connection between corporate money, resultant large-scale value and "common" wealth. Throughout history and human evolution, what is unnecessary and unaccepted (at least, socially) will gradually be eliminated. Thus, business exists and able to exist because it delivers values for the common prosperity and well-being. In the same way, as long as company maintain its helpful values for the common people, it will exist. Thus, the ability to respond to what the world needs and what people is willing to pay for is key survival for businesses (Chandler, 2017, xxvii).

Taking into account French restaurants in their early existence, its popularity was attributed to its helpful quality to the elite and intellectual society in the 18th century. These upper class's preference for unhealthy fragile body figure was so problematic that it made offerings of restaurant necessary. The word restaurant was closely described as restorative broth that used to cosset suffers of this fashion. The populations' wish for exciting, refining food and lavish food experience become demand for restaurant's supply. (Gartenstein 2011, 112)

Moreover, to ensure its ability to deliver value, company needs profit to stay in business. This idea then allows the authors to propose a more helpful question in lieu of asking "what for-profit company for is" (what is the purpose of for-profit company). The term "for-profit" as representative for the private sector may mislead, downgrade the ultimate purpose of its business as well as shorten its vision and function. Instead, we need to go one step further and ask "what the profit of for-profit company is for? " (or what is the purpose of the profit) in order to answer to the prior concern which is-what responsibilities of business is. To put in simply, once a company gained the profit that it has always wanted, what is next, what that profit will be used for. This matter is more important.

The reason for this is that. Once this question (what profit of business is for) is answered, can we really explain or have a relative consensus of what (for-profit) Corporate Responsibility (CSR) is. And, if the profit is to be reinvested in producing and delivering bigger value to society, corporate desire to seek proceeds should not be welcome, not fought against.

We can see the suggestive answer to this question (what profit of business is for) already in other existing perspectives of CSR. A business leader, David Packard once insisted that purpose of a company is not limited to making money as opposed to widespread assumption. He reasoned company as a union of people who came together to achieve a common goal that they could not do separately and this common goal which brings values to the collective wellbeing is the real reason behind its establishment

Similarly, one of the authors of Harvard Business Review on Corporate Responsibility (2003, 72), Charles Handy (2002) also strongly finalised his point that

The purpose of business is not to make a profit, full stop. It is to make a profit so that the business can do something more or better. That "something" is the real justification for the business.

As for restaurants, they exist because they satisfy the need of delicious, diverse, and convenient food. Not to mention in today experience economy, restaurants have found themselves serving broader needs of the people, ranging from socialising, celebrating, relaxing to preserving social, historical, and cultural values.

2.1.4 A simple value logic

With the knowledge of enlightened shareholder value and the reason why business exists, we can settle on an agreement that a profit maximisation thinking is not necessarily contradict to higher moral obligation that businesses have to society. Both brings value- the core reason for business existence to the society or at least, some constituents of its. This where a simple logic of value emerges as suggested by Chandler (2017, xxvii).

Since all businesses bring certain values to certain people, they all have certain responsibility to certain people in the society. Thus, CSR is business, it is in business DNA and is what business do. It is, therefore, unreasonable to perceive CSR as an optional, add-on tools or a cost for business operation. The important things to consider now is that, which business do better than others and how to improve the business itself.

If value creating and being responsible is what business do and is its purpose, then the way to measure this value and responsibility so that business can improve is by examining "the extent of people" (for whom) it is responsible and the way (how) it does it (Chandler 2017, xxviii). For example, one small restaurant just serving food for a few people in a city and make profit from it is not as good at doing CSR as an equally small size restaurant who serve food, hosting local event, having charity meal, have higher employees benefits, and shipping food to other cities as well in carbon-neutral packaging's.

From the example, the notion of CSR is a mere act of charitable donation is no longer valid. It is instead a part of company strategy, operation and daily decision making. Therefore, in order to decide well, all company need a direction, a mission statement whose aim is valuable. For instance, Ford and Tesla- car company is about mobility not car, insurance com-

pany is about safety not insurance policy and restaurants are about experience like happiness, knowledge and health, not just a place to eat. Only by focus on value, can company become more valuable and secure its existence.

Companies nowadays increasingly focus on social responsibility practices, such as enhancing gender equality, protecting the environment, or attempting to obliterate poverty on different ranges. The main purposes of these practices usually are cultivating positive brand recognition, increasing customer loyalty, leading productivity, and most importantly, increasing profitability and long-term financial success. For example, Coca-Cola started the initiative to empower women globally by providing them job and training opportunities. Likewise, Visa Inc. has developed innovative ways of bringing digital cash to help put people on a path out of poverty in developing countries.

The examples of corporate social responsibility in Coca-Cola Company and Visa Inc. show the importance of CSR in terms of international branding within large corporates. On the other hand, Coca-Cola usually is seen as a connection to obesity, those action are called reputation washing. People disapprove with this CSR action because they believe that corporates use it just to cover up their flaw by small philanthropy. As argue by Simon Sinek (2020), one good action does not make CSR.

It is not an equation. Company cannot balance running a bad culture with doing charity.

While assuring that doing charity is a positive conduct, he emphasised the broader context in which this action was implemented only as part of many other (more important) things company did to achieve its meaningful purpose

Other opinion added that.

CSR is about how companies make profit, not how they spend them (Beschoner 2016).

These believes all stress a more comprehensive approach to value generation and has no means to depreciate these fragmentary actions. However, thinking about value and how company can create more of it for its stakeholders, CSR, therefore, can either be about how companies makes and spends their profits, in the authors opinion. Nevertheless, CSR regarding how they make profit is preferable since it naturally enables company to generate more value for everyone throughout the whole business process rather than just some add the end.

Considering CSR as company on the basis of its value creating function, any efforts to increase the quantity of it (i.e. even mere spending for charity or else), they are worth being credited regardless of their intention. This idea brings back the point initiated by Alex Edmans (2020) and is mentioned earlier at the beginning of this section: businesses and their shareholders are friends, not the enemies (as long as they care about the long-term well-being as with ESV and increase value to their stakeholders). This, again, highlights the importance of consideration for the way (how) company creates value and the extend of the people "whom" are benefited from it. At the end, as a proponent of CSR has said:

Business exists and stands for so much more than just profit, doing well means doing good (Oxford MBA debate 2016).

Usefulness of a business is what makes its existence and success.

2.2 Relevant terminologies.

2.2.1 Business ethics

For better understanding of public audiences who are unfamiliar with the topic, relevant academic terminologies may cause confusion. Therefore, the relevant terminologies will be briefly defined and linked with the context.

Ethics is defined as a guide or set of rules and principles based on social norms and culturally embedded definitions of right and wrong (Chandler 2017, xix). However, there is a dilemma in ethics, which is absolute and relative ethics. Absolute ethics refers to a right course of actions or moral standards which universally equally applies to all men of all ages in all situations regardless religions tradition, cultural custom and without any exceptions, and that changing perspectives make no difference whatsoever. On the contrary, relative ethics holds that a right course of actions or moral standards are decided and dependent on different circumstances and culture (UKessay 2018). For example, giving gifts in business is a norm in Eastern countries, but in Western countries giving gifts is considered as an act of bribery. To sum up, business ethics is seen as a guidance which business reflects on rightness and wrongness, absolute and relativism of a particular CSR practice. In reality, relativism in business ethics is much complex that a broad and flexible framework for making ethical decisions is designed to apply to various ethical decision. The framework contains common-sense ethical principles and five-step model for making difficult ethical decision (Audi 2009, 30-33).

2.2.2 ESG

ESG stands for Environmental, Social and Corporate Governance which are the three main aspects in measuring the sustainability and societal impact of a potential investment in a business (Kell 2014). ESG criteria is increasingly popular to investors to determine the future financial performance, environmental and societal impact of the business (Eccles et al. 2012). These three aspects of ESG are similar to three pillars of corporate sustainability as mentioned, environmental pillar, social pillar and economic pillar. In many cases, ESG and sustainability are used interchangeably, but they are not totally the same to some extent (Ellis 2020). Sustainability focuses on sustainable vision aiming at future impacts, meanwhile, ESG focuses on benchmarking performance, measuring risk and return of investment with specific criteria. Environmental criteria consider how a business handle environmental issues such as climate change, carbon risk, use of raw materials, water and energy (Chen 2020). Social criteria examine how the business manages stakeholders' relationships. Governance criteria assess internal controls, audits, bribery and corruption, board composition and independence (Chen 2020).

2.3 Argument for CSR in response to the objections, a brief summary

2.3.1 Ethical Argument

Ethically, arguments for CSR are based on two bases of ethical belief. The first one is consequentialist (utilitarian) whose justification for an action is influenced by the magnitude of the outcome (the greatest good for the greatest number of people). Meanwhile, the second belief is categorical reasoning who justifies actions in terms of core ethical principles (despite one action is desired by a majority of people, it is not performed if it is morally wrong). (Chandler 2017, 16.)

For example, there are many people simply defend CSR by saying that it is the right things to do and it is what people want and will ensure the greatest good for everyone. While sounding reasonable, ethical argument alone is not strong enough to persuade the most sceptical and practical businessmen.

2.3.2 Moral Argument

Moral argument is derived from the interdependence nature of the relationship between corporation and its stakeholders, internal and external, people and environment. Therefore, it denoted a give-and-take approach (Chandler 2017, 17).

When discussing about business, much attention is on the values that business creates, whether it is just profit for shareholders or something more for other stakeholders too. Whereas less often, people dig deeper into the origin where these values come from.

All of the firm's stakeholders exists primarily as members of a society (Chandler 2017, 16).

Company depends on various resources to create its offerings, value from which its finds profits. Company utilises natural resources containing for and raw material, even the air for its human respiration. Company relies on its society for wealthy market where people can afford its products and services, legal protections, not to mention an educated, proficient workforces and peaceful, conflict-free environments for its operation. Thus, it is fair and critical to give back so as societal wellbeing is reserved, cherished and not exhausted. Simply put,

global company has no future if the earth has no future (Kaku 1997, according to Harvard Business Review on Corporate Responsibility, 106).

Similarly, it is zero for everybody. Without the existence of society and even environment, its contributions and well-functioning condition, company (and people owning it) cannot also survive as catastrophise and disasters will destroy everything, there will be no resources, no demand and no labour force, no air, no clean accommodation and facilities. Hence, as part of this people and planet, society and companies have a reciprocal obligation to each other to ensure that both operate in a responsible and beneficial way. (Chandler 2017, 17).

Especially, as an exemplar of national success during global hardship against Corona pandemic, Vietnam has been one among the few countries around the globe to manage a positive economic growth and maintain its social security, according to the Asia Times (2020). This triumph is attributed to the collective actions, determination, and solidarity of the Vietnamese people in addition to their trust and compliance to the authority. Apart from financial supports from the government (free virus examination, quarantine services, subsidies for the poor and struggling companies), people and corporation also find ways to support each other.

During the fight against the virus, people ranging from youth organisations, private businesses in- and outside of the country (i.e. Rens coffee shoes from Finland) to individuals like students, who are with better living condition and resources, have given away thousands of free face masks to help its people sustain through the hard time together (Dan Tri 2020; Huy & Tu 2020; Lam 2020; Nguyen 2020; Thinh 2020; Minh 2020). These forces of

responsibility were great enough to suppress the selfishness stemmed from grasping, immoral businesses who were taking advantage of rising demand for this item whose prices proliferate. Moreover, there are also something called Free-of-charge rice ATM booth and free-of -charge face mask ATM booth that were created to support people suffering from poverty in this battle against the virus (VTV 2020; Vu 2020). As a result, the whole society's wellbeing has been secured, providing a safe environment for all people and businesses to live, to work and thrive together

With regard to Restaurant businesses in Vietnam, many of them were focus on providing free meals for the front-line doctors and nurses as expression of gratitude for their contribution to the collective social health (Doan 2020; Pham 2020; Hang 2020). Bakeries like the ABC bakery was the first one to create a bread variety from dragon fruit in order to help the country's farmers rescue their redundant produce due to the loss of sale from border lockdown (Hoa 2020). Company like Samsung also participated in this agriculture rescue movement by using it in their canteen as supply for the workers' meal (Samsung 2020). This type of businesses was not only able to find a more profitable source of supply for their operation and gain a competitive advantage in the short-term but also contributed to the resultant success of the whole national economy from which they all are blessed with.

Mentioning about reciprocal obligation, proactive and active actions that pressure business into doing better CSR as well as support them in doing its lucratively should not be overlooked as well. After all, as one stakeholder of a company, they need and have the power to enact changes that ensure symbiotic benefits for all. They are the driving forces, both encouraging and hindering, of corporate virtue.

2.3.3 Rational Argument

Rational argument focuses on benefits to performance of avoiding external constraints (Chandler 2017, 19).

Voluntarily to be socially legitimate so as to shun these consequent constraints is likely to be more cost efficient and rewarding than waiting to be pushed into the defensive. Ignoring ethical and moral obligation while making use of the current legislation's insufficiencies so as to maximise profit is short-sighted.

These external constrains are strictures comprising of sanctions and penalties that companies are forced to confront by the authorities such as laws, fines, prohibitions or by the society itself (i.e. boycott, public protests). These sanctions precipitate company that failed to comply with societal expectations regardless of moral or ethical reasoning into "long-

lastingly” devastating situation, although they often align with each other since social expectation normally stem from its citizen’s morality. The company can be damaged both financially and reputationally. (Chandler 2017, 18.)

For example, a Café del Mar in Miraflores, Peru, was the first restaurant to be imposed closure and a fine bill up to 70 000 dollars (about 60 000 euros) because of discrimination accusation. Consequently, this happening induced stricter regulation with imprisonment sentences for those who convicted with racist. (Collyns 2007.)

Remark by Robert Kennedy during American civil rights movement to firms that were resistant to compulsion by social activists also addressed the rationale behind affirmative action in the early time of 1960s.

If you won't end discrimination practices because it is the right thing to do (belong to ethical argument), then do it because it's good for business (Spitzer 2005, A18).

2.3.4 Economical Argument

Economical Argument is developed on foundation of the three preceding arguments. By being ethically, morally and rationally responsible, corporation can not only secure its ability to act flexibly in the present onward by avoiding embargoes but also enjoy possible competitive advantages i.e. market differentiation, long-term cost efficiency, which favourable for its future success.

For the most sceptical audience about CSR, economic benefit is the most powerful reasoning. Even in the most exclusively mercenary mind, being socially approved should be among top priorities because otherwise, the company risks being unattractive to increasingly significant segment of socially- aware investors and their capital. This argument is based upon a fair pattern of exchange that relied on human psychology and economic theory. It simply affirms that a person does something as long as it has benefit.

The purpose of economic argument is to establish a general and standardised “model for all businesses” and not just an effective business model that is only applicable for certain businesses and their specific circumstance. Some companies succeeded in operating an innovative environmental and social agenda such as restaurant Nola and Loop in Helsinki (Finland) who represent recycling and no-waste movement. In Australia, there is Zambrero, a Mexican chain restaurant donating free meal to the poor. In Los Angeles, the U.S, there is Homegirl Café who supports previously incarcerated people to reinvent their life; in addition to Ben and Jerry ice cream company who donates part of its profits to unfortunate children). However, other companies, restaurants around the globe, at different time, may not

culminate in the same triumphant outcome due to their different situation. This recalls attention for the fluid nature of CSR and similarly, changeable quality of ethical and moral standards, norms, and laws in society that CSR evolves upon, which is progressive over time. Thus, business must be adaptive, and perform CSR strategically to ensure it can draw on sufficient support (i.e. monetarily) from part(s) of stakeholders whose interest it chooses to focus on. (Chandler 2017, 22.)

2.4 Stakeholder theory

Basically, stakeholder theory's central focus is giving attention to every stakeholder in the entire company (Business Ethics: Corporate Social Responsibility 2012). Stakeholder theory aims to explain the nature of relationships between organizations and persons who has a stake in the business operations and activity (Benn & Bolton 2011, 196).

Initially, the idea of considering relationship between corporates and related parties was mentioned by an American economist, Milton Friedman in 1970 on The New York Times. He introduced A Friedman Doctrine: The Social Responsibility of Business is to Increase Its Profits. The theory is commonly call shareholder theory, because it focuses on shareholders, the parties affect and are affected directly from corporate's operation. Even Milton Friedman received the 1976 Nobel Memorial prize in Economic Sciences, the Friedman Doctrine was controversial, and heated many conversations between theorist, economist, politicians and businessmen across the country.

Therefore, a broad notion of stakeholder theory was provided by R. Edward Freeman around two decades later, the theory was prevalent, adopted and mentioned in numerous corporate societal books and articles up to now. Freeman (1984, 46) introduced the definition of stakeholder as any group or individual who can affect or is affected by the achievement of the organization's objectives, which he expanded the corporate relationship by taking into account parties other than solely shareholders.

Three decades later, a new stakeholder definition was introduced by David Chandler (2017, 74), which is similar to Freeman's definition, but more specific and narrower definition.

Any entity who is affected by the organization (either voluntarily or involuntarily) and possesses the capacity to affect the organization.

This definition does not exclude non-acting entities (such as the environment or young children) from the firm's concerns (Chandler 2017, 74). Previously, silent entities such as natural environment entity was discussed and considered whether it should be one of the company's societal stakeholders or not, because the environment itself cannot speak, act or

feel, however those entities still have rights and should be protected by laws (Chandler 2017, 74). The environment itself is not a stakeholder, yet any actor who seeks to represent the environment, e.g. Greenpeace, WWF are included. Ultimately, company's purposes and stakeholder's interests should be aligned to achieve company endurance and sustainability.

As mentioned before, there are multiple stakeholders involved in a company, which would include owners, customers, consumers, employees, suppliers, political action groups, environmental groups, persons living in the community in which the company operates so-called local community, the media, shareholders, competitors, etc. (Audi 2009, 148). Benn and Bolton (2011) started to explore and critique stakeholder theory further, hence, an evolving stakeholder model is built to determine how the stakeholder view of the firm evolved from production to external view. Firstly, production view of the firm is basically the process of inputs and outputs, perceiving two stakeholders of the firm which are supplier and customer (Benn & Bolton 2011, 198). These two stakeholders are essential for business health and profitability. Secondly, sequential managerial view of the firm involves two groups of stakeholders, owner, investor or shareholders and employees (Benn & Bolton 2011, 198). The shareholders and employees' performances play important roles in the firm vitality and manage the business directly. However, the managerial approach is still considered as "mainly unilateral interaction" due to firm's strategic decision, vision and interests (Benn & Bolton 2011, 198). Generally, suppliers, shareholders and employees are the inputs of the firm, while customers are solely the outputs, these one-way connections are indicated as transparent arrowheads.

Thirdly, broader range of stakeholders which are more "realistic multilateral relationships", was provided by Freeman (1984), including civil society, governments, and competitors (Benn & Bolton 2011, 198). These stakeholders drew dynamic social, economic, political and diverse environment in which firms were operating, they affected or are affected by the firms' operation (Benn & Bolton 2011, 198). Lastly, the firms are not only put pressure for changes internally, but also externally in broader scale. The last circle of stakeholder model draws attention to external stakeholders who perceive to have stakes indirectly in the firms, possibly through impacts of the business and externality. These operational and external perspectives are numbered 3 and 4 in figure 10.

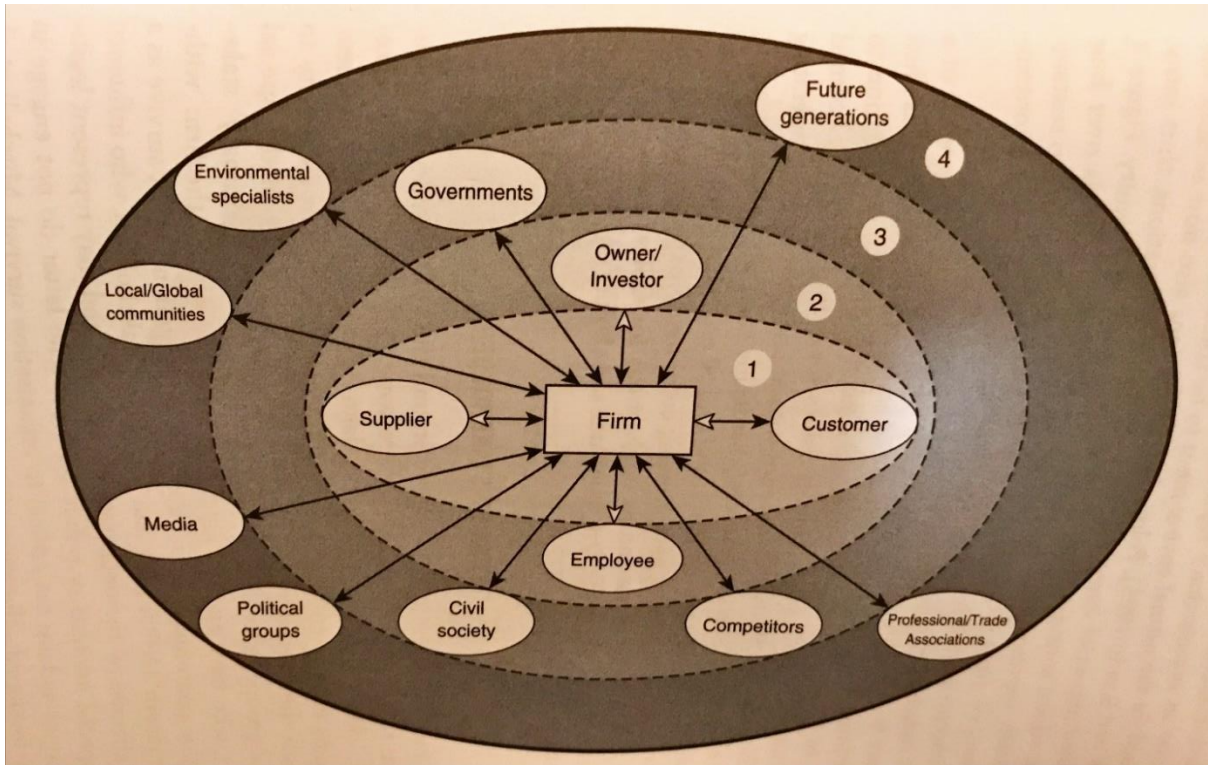


Figure 10. An evolving stakeholder model (Benn & Bolton 2011, 198).

2.5 The path of collaboration- Kyosei

As the stakeholder theory was introduced previously, kyosei credo connects different stakeholders together to make a significant and positive impact on various world problems. Moreover, kyosei credo is perceived as one of the visionary tools and comprehensive guidelines to achieve sustainability by practicing corporate social responsibility step-by-step. Kyosei concept was provided by Ryuzaburo Kaku (1997), an honourable Canon chairman. Kyosei means “spirit of cooperation”, which individuals and organizations work together for the common good. The credo has built Cannon from small camera manufacturer in Japan into one of the global preeminent technology innovators and manufacturers (Kaku 1997, according to Harvard business review on corporate responsibility 2003, 105).

The implication of kyosei is divided into clear five stages regarding company evolution and different stakeholders involvement. At the first stage of kyosei credo, companies work to secure the predictable revenue stream and position profitably in the market. Companies enter the second stage when internal stakeholders of the company, managers and employees cooperate with each other, and see each other as vital parts of the company’s success. The third stage happens when companies reach further, cooperate with outside company such as customers, suppliers, competitors and local community. Customers are treated re-

spectfully and rewarded by being loyal. Suppliers are provided with development suggestions and support, in turn, they deliver high-quality materials without delay. Competitors are invited to bilateral agreements, partnership or joint ventures, which results in both parties profit increase. In the fourth stage, companies go beyond country boundaries, expand business operation in foreign countries. Company not only increase profit by international expansion, but also can address global imbalance due to differences in national economy, bureaucracy and development level for example. Lastly, there are very rare corporates can reach to the fifth stage of kyosei. In this stage, corporates utilize their capability, resources and intelligence to encourage government to rectify global imbalances. Corporates propose and press governments for legislation pointing at reducing pollution, increasing renewable energy, etc. Overall, the process is analogous to constructing a pyramid that means the strength of preceding layer will be a foundation for the next layer, and every layers or stages are dependent upon each other. (Kaku 1997, according to Harvard business review on corporate responsibility 2003, 105-111.)

2.6 The Virtue matrix- Intrinsic versus Instrumental logic

2.6.1 A tool to evaluate returns and prospect of CSR actions

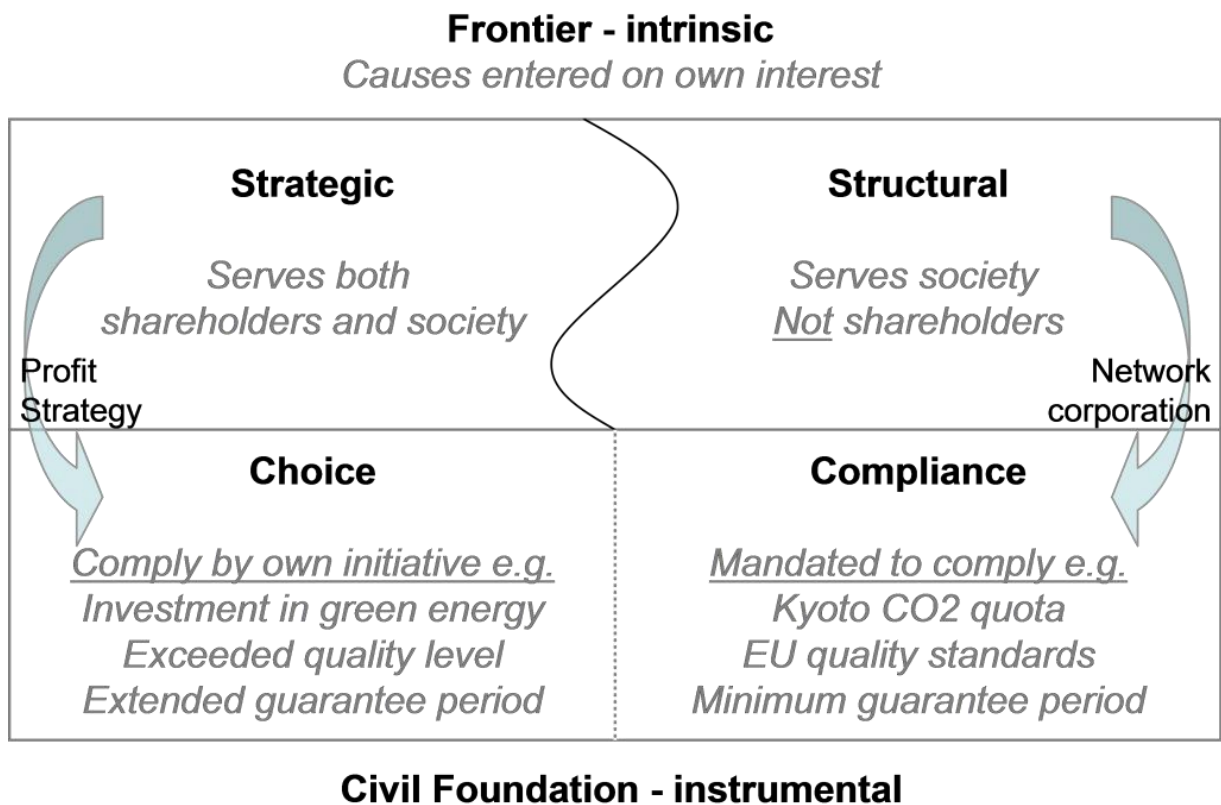


Figure 11. The Virtue Matrix by Roger L. Martin (2002, 103)

Even with a will, what prevent companies from taking care of social and environmental concerns? Until now, it has been clear that CSR is closely reliant on its stakeholders' wishes. While focus of this thesis is to promote attention to social stakeholders and environmental upholders, the magnitude of shareholders is undeniably substantial when referring to the possibility of implementing more extensively responsible venture (business that is profitable for more than just the shareholders). Pondering this question is a good start for realising the helpful value of the Virtue Matrix (VM).

Shareholder is theoretical owners of a business who is preferably regarded as investors or even gamblers instead by Handy Charles (2002). He made a distinction between the concept of "owner" who has the responsibility and pride of creating meaningful value for everyone by running the company and shareholder as investors or gamblers to whom money is the main interest. Nevertheless, they are influential in business operation in the reality and fortunately, not all of them are so mercenary. (Charles 2002, according to Harvard Business Review on Corporate Responsibility, 72.)

Thus, it is logically simpler for smaller companies who have fewer shareholders to act responsibly than larger ones. With pressure of approximately fewer than 10 shareholders, small family businesses, for example, have smaller risk and can find consensus more easily on a decision as opposed to international enterprises. Overall, as company leader and decision maker (CEO), he/she is constrained directly by self-interest and self-preservation. (Martin 2002, according to Harvard Business Review on Corporate Responsibility, 86.)

To be more specific, financial requirements of its shareholders, who is also his/her employers, is a worrisome responsibility among many others of the broader stakeholders. Failure to run the company profitably and paid dividends to its shareholders, CEO jeopardises the company's independence or even life and personal livelihood due to resultant dismiss by equity holders. (Martin 2002, according to Harvard Business Review on Corporate Responsibility, 87.)

However, this financial requirement of shareholders should not be mistaken with their purpose. Nonetheless, such immense responsibility coupled with unforeseeable nature of socially-credited actions' result hamper CEOs from making risky decisions regarding their own employment. Not to mention, the fluid essence of CSR and changeable social expectations also added to the uncertainty of the most willing CEOs who is without the aid of hindsight. (Martin 2002, according to Harvard Business Review on Corporate Responsibility, 87.)

For this reason, the Virtue Matrix is one tool that help CEOs to better evaluate and anticipate the outcome.

From previous knowledge, it is understandable that there are two types of purpose: instrumental and intrinsic. As a reminder, instrumental purpose allows company to make actions benefiting the larger society as long as it "appears" to be also lucrative for the company; positive economic outcome-profit must be highly certain. Meanwhile, intrinsic mentality is about the sake of the society itself, improvement in common well-being is already the end-result regardless of benefits for the company. Value for shareholders is, therefore, not guaranteed. This is opposite to the instrumental perspective who consider value for broad interest only as a by-product; Profit, on the other hand, is the end.

These two different ends reflect three possible scenarios: first is when interest of shareholders (narrow interest) and that of the broader community (broader interest) is compatible as required in instrumental logic. Second, in terms of intrinsic motive, they may also be in conflict and third, neutralise each other. (Martin 2002, according to Harvard Business Review on Corporate Responsibility, 87).

Hence, with a more certain outcome, instrumental practices represent the majority of responsible behaviour. Under this approach, company either chooses to engage well in CSR, fulfilling the common law or to be forced to comply (by compliance). Both "by choice" (lower left quadrant of VM) and "by compliance" (lower right quadrant) activities are, in other words "within/ no more than" what its society expects. Together they form the "civil foundation"-lower limit which reflects how developed a society has been. (Martin 2002, according to Harvard Business Review on Corporate Responsibility, 87).

Go beyond these expectations, company enters the frontier quadrants which are separated from the lower by a line. This line is the upper limit above which actions spring from intrinsically ethical motives. Company is required to implement intrinsic actions so as to possibly acquire public credit and profitable results from it. Intrinsic motive is the source for most innovations in the business world as it goes beyond what society expects at that moment notwithstanding the high possibility of downfall.

With insecure results, it is more challenging for corporations to adopt. However, there is practical evidence indicating that this type of pioneering company often enjoys more rewarding results, especially firms in the dynamic technology field like Apple. If the value they purposefully created for the society is coincidentally also profitable for its operation, it promotes the company strategy significantly. By contrast, if it is not lucrative, the actions are categorised as structural (the upper right quadrant) as it faced a structural barrier of corporate action. Sometimes, it is unclear whether the result is unprofitable or not. (Martin 2002, according to Harvard Business Review on Corporate Responsibility, 87).

Reasonably, company is more likely to have successful intrinsic action as long as it can create immediate and noticeable result. The scope of the action must match its current ability and the extend of problem that it aimed at improving. The action's value for the broader interest should be able to be recognised easily and quickly.

For instance, regarding employee welfare in a company with fair amount of resources, actions like providing more generous benefits ranging from higher salary to mental support and training are quickly to please its labour force. These action by the company alone are reasonably comparable to the size of such internal matter concerning its own workforce. Similarly, if the company is bigger and with more resources (knowledge and money), it is also reasonable for it to care about employee's welfare of its partner companies but not vice versa. Consequently, higher work productivity in addition to resultant increase in trust and profit can be expected. However, the opposite is not so promising. Likewise, considering the major problems including ocean plastic pollution or bribery, good act of one company will not be able to make big enough impact for the moment and is more likely to subvert its competitive position in the market.

This raises the need for collaboration, between all businesses and its stakeholders, in order for the world to resolve the most extensive and challenging problems of our time. In the modern time of globalisation and better technologies, better chance is present for our generation to communicate, unite and choose to better each other for the common good and collective sustainability. (Mazzucato 2020.)

2.6.2 Disadvantage of instrumental logic as compared to the intrinsic

	Enlightened Shareholder Value (ESV)	Pieconomics (pie-growing mentality)
Motive	Instrumental	Intrinsic
Objective	profits	Social value

Figure 12. Alex Edmans' table differentiating ESV and Pieconomics in agreement with the Virtue Matrix (2020)

ESV asserts two qualities which is concreteness and focus on argument against pieconomics approach regarding achieving financial success. The proposition (instrumental ESV) claim to be superior because it has a clear and measurable objective which is long-term

profit, leading to is concrete action, which is increasing this long-term profit. Pieconomics, on the other hand, does not. Intrinsic company with a pie growing mentality has too many goals (this means that there are plenty problems which intrinsically motivated company can “focus on” in order to better the society) meanings having no goal at all.

By trying to be everything to everybody, a pie growing enterprise can end up being nothing to nobody (Edmans 2020).

These multifarious goals are impossible to measure directly as compared to profit (i.e. human happiness and satisfaction that is, yet always evolves). This argument has its own point regarding the general saying in the business world that you cannot manage what you can measure. (Edmans 2020.)

However, in reality, what cannot be measured directly especially in monetarily unit can be done “indirectly”. This, furthermore, allows company to have better understanding of its situation and reasons causes of result, which in turn empower actions. In fact, benefit of an action is not only tangible including profit but also intangible that is company goodwill representing customer loyalty, branding, patents, and employee’s competent, thus, to truly evaluate CSR action, more than profit need to be considered. (Edmans 2020).

Secondly, which stakeholders with what concern that company can focus on as a goal can always be defined with the help of the Virtue Matrix. The core idea is making use of maximum resources to generate the most beneficial impact for the biggest amount of people whose top concerns can be explored (Gates 2007).

For example, if money is the only measurement of improvement and is the only criterion for decision making, its fluctuations hardly suggest any meaningful, directive insights that allow CEO to make corrective action. On the contrary, by aiming at social problem like employee’s welfare and productivity, company can rely of KPIs like employee BMI (Body mass index) for physical health, number of work accidents, sick leaves, overtime-working hours and engagement in company activities for instance. Furthermore, these value for employee’s welfare is more quickly to be acknowledged than the actual profit derived from it.

Additionally, this idea undermines ESV’s difference from ordinary shareholder theory whose main priority is earning maximum profit by doing good regardless of the time frame (long-term or not). Because corporate monetary benefit from socially good deed is not obvious immediately as said which makes it impossible for solely mercenary corporate to know whether it is profitable or not now, at the moment of decision. Consequently, this uncertainty about long-term profitability is likely to hinder any altruistic actions to be made already now.

To overcome this uncertainty, company must actually have intrinsic mentality to certain extent. The effectiveness and real value of CSR actions by a somewhat intrinsic company (so-called ESV) is proportional to the degree of its altruism.

Taking Toms Shoes as an illustration, its policy of donating an in-kind donation, particularly a free pair of shoes to a person in need with every purchase of its product. Judgement on this action alone varied wildly. While some people highly appreciated it without the awareness of its motive (either intrinsic or just for profit), other critically condemn it for its instrumental motive. The advocates contend that there is nothing bad in giving free shoes to people in need. The opponents, however, reason that this charitable act is detrimental and not effective in solving any meaningful problem especially in the long-term as it disrupts local market and caused a dependent mentality on foreign aid among young children. They believe that lack of education and consequential poverty is the real issue, not some needs for consumer items. And if, company like Toms shoes is not intrinsically motivated enough for addressing these deeper problems, then they should not be praised. (Taub 2015.)

In the case of Tom shoes, it appears that the instrumental essence of their mindset is simply larger than its intrinsic, making its CSR actions- free-shoe giving not entirely appealing to the broad society. In retrospect, while this categorised-responsible action is clearly profitable for the company more than detrimental despite the disapproval, later consequence of this situation is hardly be the same.

With the insistence upon the priority of profit, company following ESV is more enticed to do just the minimum for its stakeholders even though it acknowledges the need to care for them. Collective effect to avoid morally expected practices even though it is not yet required by law for the sake of short-term profit is, in fact, detrimental financially for the company as mentioned in the 4-argument -for CSR- sub chapter. The key point is that this detriment will only reveal itself in the long/medium-term. (Edmans 2020.). While they may have had done enough to gain some short-term profit, they could have earned more in longer term with more intrinsic actions that clearly have been suggested by the opponent from the Toms shoes example above.

Society is hardly truly benefited by conducts as instrument for profits mainly because of governance problem which require further intrinsic effort to be grapple with. This insinuates a critical question which is "from where this extra effort is derived". If a company sole intention is to acquire maximum profit, they would retrench from extra costs as much as possible as said and just do enough to have the benefit they need, which is commonly reputation for being somewhat responsible. On the contrary, this extra effort, which usually entail further consideration, planning, concern about outcome for others apart from company itself and

risky investment, is more likely to roots from morality and intrinsic aspiration for the common good.

In conclusion, in pursuit of sustainability, instrumental approach is not the most effective as its hinder innovations and maximum value for everyone. Metaphorically, like being trapped in a maze, a pure profit-oriented mind will never find its way out to which is long-lasting prosperity.

Profits come from unpredictable sources, and so a mindset of maximising profit will rarely maximise profit (Edmans 2020).

2.7 Materiality analysis:

Materiality analysis is a method to identify and prioritize the most important sustainability issues or corporate social responsibility (Youmatter 2020). The analysis reflects societal, ecological and economic aspects in stakeholder's perspective and organization's perspective. As a result, urgent concerns and issues will be addressed and handled accordingly depending on their priority. Materiality analysis may cost tremendous efforts to SMEs due to limited resources and unfamiliarity with the process. However, the analysis benefits stakeholders and organization significantly in short-term and long-term. Materiality analysis is a tool for senior managers, executives and company shareholders to report and estimate possible ESG data, hence allows corporates to focus on primary matters and allocate their resources better (Youmatter 2020). Moreover, the analysis can satisfy both organization's vision and stakeholders' interests, making meaningful positive impact on concerning aspects. Ultimately, this analysis is seen as the beginning step to create long-term sustainability initiatives for organization. The following figure is typical materiality matrix example from Unilever in addressing and managing urgent global issues and topics.

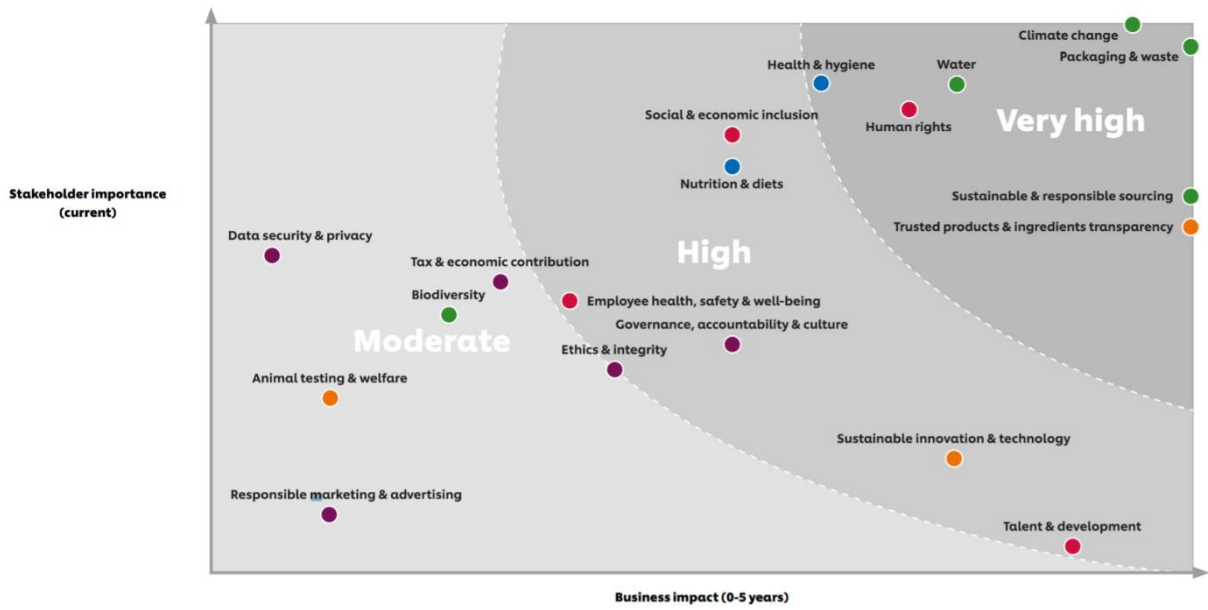


Figure 13. Unilever's materiality matrix (Unilever 2019).

3 Empirical study

"What issues matter under the broad heading of CSR? ". This question may be baffling to executives who first try to be more responsible or in other words, create more values to broader stakeholders since the answer for it depends heavily on context of each industry (restaurant as for this thesis's focus) together with its stakeholders' corresponding concerns. Among them, further question arises which one is the most demanded/ urgent that is not only compatible within company resources and capacity, but also likely to result in beneficial returns for company as they undertake the issue (strategic CSR). To assist restaurants with its first step, the thesis empirical study aimed at revealing issues that were concerned most by the community, which is limited to citizens of Lappeenranta city.

A community has been defined as a group of interacting people living in a shared geographical location, organized around common values, activities and attributed with social unity (Beck 1992). In this thesis empirical research, the local community was narrowed down to residents living in Lappeenranta area in order to ensure reliability and validity within the limitation of the author. Not to mention, as university students, residents and future entrepreneur of the city, who has enjoyed ample supports from their local society, the authors deemed it reasonable to give back to the locality by dedicating this research to its betterment.

The authors hope that result of this study will enable local restaurants, at least, to know which environmental and social issues they should focus on and then engage in one(s) that best suit their different resources and vision so that they can both fulfil their external stakeholders (community, customers, government, state...) and internal ones' expectation successfully.

4 Methodology

After sufficient related data from previous research, data regarding most popular or worrisome social and environmental responsibilities amongst local community are incomplete. Therefore, the questionnaire was designed based on two central pillars of sustainability, which are society and environment. Five popular concerns were listed as Environmental responsibility, regarding different existing problems. Likewise, social pillar was divided into two parts, internal and external social concerns for deeper understanding and study. Internal social concerns are issues inside the company, regarding human resources, employees' wellbeing and local education focus. On the other hand, external social concerns concentrate on contemporary, national issues such as: local economy and prosperity, social wellbeing, food-related health problems. A ranking list of most to least popular concerns is expected to be constructed the end of the survey.

The survey of this thesis was meant to answer the research sub-question: which issues are concerned the most by the local community, which reveals the concerns the largest number of respondents selected. Therefore, quantitative research was conducted in this thesis as mentioned due to the nature of the empirical question. Quantitative research is defined as a type of research which focuses on quantifying the collection and analysis of data (Bryman 2012).

Additionally, snowball sampling technique was exploited in this case to increase the number of responses within a short period of time. An invitation to share the questionnaire among friends appeared on the respondent's screen at the end of questionnaire. It said: It would be very nice of you to share this questionnaire to your friends and family in Lappeenranta area, so that they could make a great impact too.

4.1 Delimitation

Local community includes different occupations which will influence significantly to results, because occupation affects people experience and perspectives towards particular concerns, occasion. Moreover, the selection of questions is based on materiality analysis- identify and test the significant of social and ecological aspects in perspective of stakeholders in Lappeenranta. Obviously, the questionnaire was in English and Finnish due to the nature of the community, the targets of survey were local community, including people living in Lappeenranta, native citizens, international students and immigrants.

4.2 Survey process

Online survey was a convenient and suitable tool in this study to obtain information, meanwhile several paper questionnaire forms were distributed in Lappeenranta city main library to raise the visibility of the survey. Briefly, distribution channels were through local contacts, university colleagues and faculties, social groups (Metallo), Lappeenranta city main library, and Facebook groups such as Lappeenranta, Vietnamese student in Lappeenranta, International student in Lappeenranta. During the process of collecting data, questionnaire summary chart was constantly revealed to the respondents and community, targeting at directly educating and raising people's awareness of social, environmental responsibility as well as future sustainability. As the authors noted: we take care and solve the problems together as a community, open data and transparency. Furthermore, respondents would be able to edit their responses after submission, since people might change their mind after pieces of news and information.

The questionnaire distribution and data collection were undertaken in week 45 and 46, year 2020. Data were collected by Google Forms, then handled and analysed by Microsoft Excel thanks to its accessible technology. In addition, the set of concerns will be arranged randomly in order to remain the neutrality of consequential ranking list. The ranking system will count from one point to five points as a respondent considered the concern is unimportant to very important in his/her viewpoint. Afterwards, total points of each concern will be calculated in order to find out what concerns people value the most, then ranking lists of popular concerns will be constructed.

5 Empirical results summary

The survey had received an exceptional result of 315 responses within two weeks, showing great attitude toward contemporary social and environmental concerns from local people. The data will be divided into three main sections, gender, occupation and age groups, because people perspectives are likely to be varied by these variables. Furthermore, detailed data analysis and results summary will be the proper guideline for business to understand deeply and know where to initiate and concentrate on, because executives and company's shareholders should also align business vision, strategy and interests with societal concerns to not only fulfil their mission, but also create an impact on the society.

Overall, mode of selection is 5 points, meaning that most of the respondents highly appreciated all the listed concerns. Mostly, people expected to get the best food quality when they go to restaurants, as food quality concern won first place with 1476 points in total. Followingly, human rights and equality in human resources took second and third place with 1407 and 1395 points totally, these two concerns are interestingly both internal social concerns in this case. Lastly, restaurant involvement in social health problems, carbon emission reduction and local people wellbeing were considered as the three least appreciated concerns by most of the respondents. However, the results were still significant, at around 1200 points for each concern, which means they are worth considering by corporates. The rankings were demonstrated specifically as below list in order from one as first place to eleven as last place:

1. Ensuring best food quality: 1476 points
2. Taking care of human rights: 1407 points
3. Taking care of equality: 1395 points
4. Supporting local economy/ common prosperity: 1383 points
5. Taking care of waste problem like excessive use of disposable packaging and exhaust resources from the planet: 1352 points
6. Taking care of food waste problem: 1345 points
7. Taking care of plant and animal welfare: 1291 points
8. Taking care of individual education and development: 1268 points.
9. Taking care of dietary health problem like diabetics, heart diseases and cancer with more balance, diverse and healthy diet with more vegetable: 1202 points
10. Reducing the world carbon emission: 1180 points
11. Taking care of local people wellbeing: 1151 points

The order of ranking by categories chart was based on the prior ranking list which shows number one (1) stands for ensuring the best food quality and number eleven (11) stands for taking care of local people wellbeing. The specific analysis was illustrated as figure 14.

		3 most popular concerns			3 least popular concerns		
Gender	Female	1	2	3	10	9	11
	Male	1	4	3	9	11	10
Occupation	Student	1	3	2	9	10	11
	Retiree	1	3	5	9	10	8
	Blue-collar	1	2	4	9	11	10
	White-collar	1	2	3	9	10	11
	Others	1	4	3	9	10	8
Age range	18-24	1	3	2	9	11	10
	25-39	1	4	2	10	9	11
	46-60	1	4	2	9	10	11
	60+	1	2	3	9	10	11

Figure 14. Top 3 popular concerns ranking by categories.

Regarding occupation separation, since student and retiree occupied considerably large participation rate, different professions will be then separated into blue-collar workers and white-collar workers. Most importantly, the most popular concern when people go to restaurants was ensuring best food quality, the second and third places fluctuated between human rights, equality and local economy or common prosperity issues. Similarly, the least popular concerns varied between taking care of dietary health problems, reducing carbon emission, and taking care of local people wellbeing such as local events, entertainment. The yellow text highlight colour illustrated that those concerns were rated at the same level. Generally, as the differences in occupation, gender or age range had trivial impacts on the final results, the results are consistent.

6 Conclusion and recommendation

The findings from the empirical study, where the three most concerned problems (food quality, equality and human rights) together with the three least in Lappeenranta community were revealed (dietary health problems, carbon emission, and community well-being) help illuminate a pressing problem- impediment to our collective effort to achieving sustainability. That is the lack of awareness, a sense of urgency and subsequently, immediate actions from people when long-term, yet of utmost importance, global problems are addressed.

To explain this, it is crucial to see sustainability simply as good long-term existence. And what is long-term does not manifest itself, both good and bad outcome, immediately. This means that the "consequence" of our actions made today will not be obvious to us soon enough, we cannot see it or feel it at that moment. If the outcome is a blessing, we will not be able to enjoy it instantly, which should not be a huge concern. However, if the outcome is a disaster, we shall not suffer it right away that is dangerous because we do not know when to stop the wrong doings. This prompts ignorance and detrimental neglect of these inherently long-term matters at the present.

As a result, we can see that people highly value social matters such as: equality, human rights, and how their food is clean, fresh and good tasting, whose consequences are instant. For example, if one person discriminates another, the victim can feel immediate anger which acts as an effective call for action. Similarly, if a food does not taste good or look fresh (so-called quality according to common perception), causing stomach-ache or diarrhoea, consumers can just abandon that restaurant business and look for a better food source. By contrast, throwing litter on the street, emitting industrial emission to the atmosphere, not keeping social hygiene, throwing food away or overuse the nature limited resources, we will not undergo hardship until outbreak of a disease like Corona, skin cancer and lung cancer due to destruction of the protective ozone layer and air pollution, for instance. Thus, it is provoking to witness a disdain for long-term matters of collective wellbeing in comparison with more personal instant ones.

This asserts a need for further, more effective measures to raise higher awareness for these broad global issues in order for humankind to have efficient progression and be able to secure its sustainability in time. Therefore, later research upon how to resolve this matter is highly recommended, especially in vantage of restaurant responsibility.

Moreover, concerning food quality, since the idea of quality seems to be undefined strictly, perception of it varies among different people. Generally, it is commonly associated with

flavour in particular, appearance and freshness. However, as one of a food important internal quality- nutritional value, it is not equally held in high regard when people decide which food to eat or which restaurant to go to, even though this demand for both delicious and nutritional is on the rise. While not diminishing the importance of good taste, it is dangerous to just eat decent tasting food without paying heed to health and its demands for nutrient sufficiency.

In present era of dietary diseases, it is regretful to acknowledge the loss of our society caused by preventable death, loss of so much potential, knowledge and love. So as to contend with these consequences derived from bad diet and lifestyle (a relatively long-term thing), everyone must do their parts of responsibility. Restaurant as well as diners must pay better heed to nutrition issues. Hence, further studies that aim at promoting this action, by helping remove structural hindrance for restaurant and increase consumers awareness and demand for healthier food is also encouraged. This type of study is valuable since persuading the people of needs they have not yet realised is more challenging than just fulfil what have been expected even though both are necessary for progression.

Additionally, in the purpose of proving to restaurants or businesses in general the worthiness or in fact, necessity of being responsible and helping them to execute this responsibility successfully, future research can also explore more effective ways to overcome externalities (structural problems of CSR) or challenges the literature of the status quo. Since recognition of what is good and responsible (CSR) is ever-evolving, prospect of how progressive and differently future generations' expectation of CSR and how corporations will fulfil is exciting. Ultimately, the authors are confident to maintain that CSR is arguably the beginning and the bright future for all industry.

7 Evaluation of the research

Regarding objectivity of the research, neutrality and non-interference were carefully monitored during the survey. The structure of the questionnaire, selection and language styles were reviewed several times before and during the survey to ensure impartiality. Since the survey was conducted online and self-administrative, there were no interference during response time. Moreover, selection was randomly arranged without subjective intention, objectivity of the research was fulfilled.

As the pandemic situation continues, sustainability awareness and stakeholders' expectation are raising increasingly, the information is available and valid until further notable diversification. Overall, the research process was successfully conducted in accordance to updated thesis plan.

There is a doubt that whether or not the thesis is able to represent the whole population or nation, yet it is certain that the research draws a crystal future trend and general vision of sustainability and corporate social responsibility in restaurant industry. Empirical results and summary were closely observed during the whole process to examine trend and reliability of the study. When response numbers reached one hundred after three days of questionnaire publication, the three most popular concerns appeared to be ensuring food quality, taking care of human right and equality. After two weeks of survey, responses were over three hundred, the final results still appeared to be those three most popular concerns in the same order, the order of least popular concerns varied slightly. Therefore, reliability of the research was satisfactory due to no significant changes in the final results.

The objectives of the thesis as promoting sustainability, encouraging people to act proactively toward global issues and raising people awareness of social and environmental responsibility were met. The authors believe that by utilising both theoretical reasoning and real-life demonstration of companies who have been benefited by taking care of society and the environment on purpose is efficient enough to persuade other (restaurant) businesses in the limitation of this thesis. Especially when taking into consideration the long-term nature of monetary benefit for company from their responsible action, doing experimental research whose result can only be visible after years is not practical for this thesis.

Furthermore, as convinced by an old adage which suggests that it is better(or more sustainable) to teach a man to fish as it will sustain him for a life time than to give him a fish, which only help him for a day, the author are confident that the provided tools for businesses to independently evaluate and actively take appropriate actions is sufficient and more useful than telling them exactly what to do. Relevant results from the empirical part is also deemed

helpful in this sense. Overall, research question and three sub-questions were answered sufficiently in accordance to thesis's structure.

Hopefully, the authors were able to make an impact on sustainable growth of restaurant industry while clarifying and promoting Corporate Social Responsibility, its necessity and feasibility together with a collaborative spirit in the society with the compilation and publication of this thesis work. On the one hand, community can better be aware of the impact of their decisions on the environment and on society in their relationship with local restaurant businesses and later, purposefully support responsible ones. On the other hand, existing and future restaurant ventures are urged to focus on meaningful visions for their business and adopt a CSR strategy that allow them to generate positives impacts and flourish long-lastingly.

List of figures

- Figure 1. Environmental Impact of Food and Agriculture (Ritchie & Roser 2020), 2.
- Figure 2. Sustainable Development (The IUCN Report 2006), 4.
- Figure 3. Ecologically dominant logic (Montabon et al. 2016; Griggs et al. 2013), 7.
- Figure 4. Peeters's schematic overview of his three metrics to measure sustainable development of tourism (2017), 9.
- Figure 5. Construction of chapter 2, 12.
- Figure 6. Thesis contribution, 13.
- Figure 7.1. The pyramid of Corporate Social responsibility by Archie B. Carroll (1991), 15.
- Figure 7.2. Carroll's Pyramid of Corporate Social Responsibility (1991), 16.
- Figure 8. The pie-splitting mentality demonstrated by Alex Edmans (2020), 19.
- Figure 9. The Pie- Growing mentality demonstrated by Alex Edmans (2020), 20.
- Figure 10. An evolving stakeholder model (Benn & Bolton 2011, 198), 32.
- Figure 11. The Virtue Matrix by Roger L. Martin (2002, 103), 33.
- Figure 12. Alex Edmans' table differentiating ESV and Pieconomics in agreement with the Virtue Matrix (2020), 36.
- Figure 13. Unilever's materiality matrix (Unilever 2019), 40.
- Figure 14. Top 3 popular concerns ranking by categories, 45.
- Figure 15. European Commission's description of SMEs (2015), 2.

List of references

- ASQ. ISO Standards. Retrieved on 1 November 2020. Available at <https://asq.org/quality-resources/standards-101#iso>
- Audi, R. 2009. Business ethics and ethical business. New York: Oxford University Press.
- Bank for Canadian Entrepreneurs. Corporate social responsibility. Retrieved on 25 November 2020. Available at <https://www.bdc.ca/en/articles-tools/entrepreneur-toolkit/templates-business-guides/glossary/corporate-social-responsibility>
- Beattie, A. 2019. The 3 Pillars of Corporate Sustainability. Investopedia. Retrieved on 10 November 2020. Available at <https://www.investopedia.com/articles/investing/100515/three-pillars-corporate-sustainability.asp>
- Beck, U. 1992. Risk Society: Towards a New Modernity. London: Sage.
- Benn, S. & Bolton, D. 2011. Key Concepts in Corporate Social Responsibility. Sage Publications.
- Beschorner, T. 2016. Corporate Social Responsibility (CSR): Practical Perspectives. Youtube video. Thomas Beschorner, Universität St. Gallen. Retrieved on 18 November 2020. Available at https://www.youtube.com/watch?v=l9lyDvkxADU&list=PL3dYtyBaJP2HJvgA_gb1zSdTZJXFKbgAX&index=2
- Brundtland Commission. 1987. Report of the World Commission on Environment and Development: Our Common Future. Report. Retrieved on 21 November 2020. Available at <https://sustainabledevelopment.un.org/content/documents/5987our-common-future.pdf>
- Bryman, A. 2012. Social research methods. 4th Edition. Oxford: Oxford University Press.
- Business Ethics: Corporate Social Responsibility. 2012. Retrieved on 10 November 2020. Available at <https://study.com/academy/lesson/business-ethics-corporate-social-responsibility.html>.
- Carroll, A. B. 1991. The pyramid of corporate social responsibility: toward the moral management of organizational stakeholders. Business Horizons. No. 34 July-August 1991, pp.39-48.
- Chandler, D. 2017. Strategic Corporate Social Responsibility: Sustainable Value Creation. Fourth edition. Thousand Oaks: Sage Publications.

Chen, J. 2020. Environmental, Social, and Governance (ESG) Criteria. Investopedia. Retrieved on 7 November 2020. Available at <https://www.investopedia.com/terms/e/environmental-social-and-governance-esg-criteria.asp>

Collins, D. 2007. 'Racist' Lima restaurant closed. BBC News. Retrieved on 21 November 2020. Available at <http://news.bbc.co.uk/2/hi/americas/6281346.stm>

Commission Recommendation. 2003. The definition of micro, small and medium-sized enterprises. Retrieved on 1 November 2020. Available at https://ec.europa.eu/growth/smes/sme-definition_en

Cổng Thông tin điện tử BHXH Việt Nam. 2020. Việt Nam miễn phí điều trị cho những người bị nhiễm Covid-19. Retrieved on 27 November 2020. Available at <https://hanam.gov.vn/Pages/viet-nam-mien-phi-dieu-tri-cho-nhung-nguoi-bi-nhiem-covid-19.aspx>

Corporate Financial Institute. Small and Medium-sized Enterprises (SMEs). Retrieved on 28 October 2020. Available at <https://corporatefinanceinstitute.com/resources/knowledge/other/small-and-medium-sized-enterprises-smes/>

Creswell, J.W. 1994. Research Design: Qualitative & Quantitative Approaches, London: SAGE Publications.

Dan tri. 2020. Nữ sinh lớp 11 dùng tiền tiết kiệm mua 5.000 khẩu trang phát miễn phí. Retrieved on 27 November 2020. Available at <https://baoquocte.vn/nu-sinh-lop-11-dung-tien-tiet-kiem-mua-5000-khau-trang-phat-mien-phi-109335.html>

Dung, V. 2020. Việt Nam là ngôi sao đang lên trong nền kinh tế toàn cầu. Tạp chí tài chính. Retrieved on 27 November 2020. Available at <http://tapchitaichinh.vn/su-kien-noi-bat/viet-nam-la-ngoi-sao-dang-len-trong-nen-kinh-te-toan-cau-330045.html>

Eccles, R. & Ioannou, I. & Serafeim, G. 2012. Is sustainability now the key to corporate success? Companies that adopted environmental, social and governance policies in the 1990s have outperformed those that didn't. The Guardian. Retrieved on 11 November 2020. Available at <https://www.theguardian.com/sustainable-business/sustainability-key-corporate-success>

Edmans, A. 2015. The social responsibility of business. Youtube video. TEDx Talks. Retrieved on 1 November 2020. Available at <https://www.youtube.com/watch?v=Z5KZhm19EO0>

Edmans, A. 2020. *Grow the Pie: How Great Companies Deliver Both Purpose and Profit*. Cambridge: Cambridge University Press.

Ellis, M. 2020. ESG vs. Sustainability: What's the Difference?. Measurabl. Retrieved on 7 November 2020. Available at <https://www.measurabl.com/esg-vs-sustainability-whats-the-difference/>

European Commission. Corporate social responsibility & Responsible business conduct. Retrieved on 25 November 2020. Available at https://ec.europa.eu/growth/industry/sustainability/corporate-social-responsibility_en

Friedman, M. 1970. The Social Responsibility of Business Is to Increase Its Profits. New York: The New York Times.

Gartenstein, D. 2011. *Cavemen, Monks, and Slow Food: A History of Eating Well*. Quirky Gourmet Productions.

Gates, B. 2007. Bill Gates Harvard Commencement Address 2007. Youtube video. Harvard University. Retrieved on 20 November 2020. Available at <https://youtu.be/zPx5N6Lh3sw>

Handy, C. 2002. What's a Business For?. Harvard Business Review on Corporate Responsibility. Boston: Harvard Business School Press, pp. 65-82.

Hang, T. 2020. 1.500 bát phở 'tiếp sức' cho y, bác sĩ tuyến đầu chống dịch Covid-19. Retrieved on 27 November 2020. Available at <https://thanhnien.vn/doi-song/1500-bat-pho-tiep-suc-cho-y-bac-si-tuyen-dau-chong-dich-covid-19-1207537.html>

Hoa, M. 2020. "Bánh mì thanh long" và việc giải cứu nông sản. Bao Quang Ngai. Retrieved on 27 November 2020. Available at <http://baoquangngai.vn/channel/2022/202002/banh-mi-thanh-long-va-viec-giai-cuu-nong-san-2990361/index.htm>

<https://unstats.un.org/sdgs/files/report/2019/secretary-general-sdg-report-2019--EN.pdf>

Hung, M. 2020. Việt Nam là nước tăng trưởng dương duy nhất ở khu vực ASEAN. Đảng Cộng Sản Việt Nam. Retrieved on 27 November 2020. Available at <https://dangcongsan.vn/thoi-su/viet-nam-la-nuoc-tang-truong-duong-duy-nhat-o-khu-vuc-asean-564864.html>

Huy, H. Tu, A. 2020. Ngày đầu "ATM khẩu trang" miễn phí hoạt động: Thiếu nguồn cung phát cho dân. Retrieved on 27 November 2020. Available at <https://laodong.vn/y-te/ngay-dau-atm-khau-trang-mien-phi-hoat-dong-thieu-nguon-cung-phat-cho-dan-825601.lido>

Kaku, R. 1997. The Path of Kyosei. Harvard Business Review on Corporate Responsibility. Boston: Harvard Business School Press, pp. 105-129.

- Kell, G. 2014. Five trends that show corporate responsibility is here to stay. The Guardian. Retrieved on 6 November 2020. Available at <https://www.theguardian.com/sustainable-business/blog/five-trends-corporate-social-responsibility-global-movement>
- Lam, T. 2020. Khẩu trang y tế lại bị “thổi giá”, Bộ Y tế yêu cầu tăng cường thanh kiểm tra. Retrieved on 27 november 2020. Available at <https://nhandan.com.vn/tin-tuc-y-te/khau-trang-y-te-lai-bi-thoi-gia-bo-y-te-yeu-cau-tang-cuong-thanh-kiem-tra-610541/>
- Lee, J. 2019. 6 reasons to keep pushing on the sustainable development goals. Retrieved on 8 November 2020. Available at <https://unfoundation.org/blog/post/6-reasons-to-keep-pushing-on-the-sustainable-development-goals/>
- Liberto, D. 2020. Small and Mid-size Enterprise (SME). Investopia. Retrieved on 28 October 2020. Available at <https://www.investopedia.com/terms/s/smallandmidsizeenterprises.asp>
- Málovics, G. Csigéné, N. Kraus, S. 2008. The role of corporate social responsibility in strong sustainability. *Journal of Socio-Economics* 37, 907-918.
- Martin, R.L. 2002. The Virtue Matrix: Calculating the Return on Corporate Responsibility. *Harvard Business Review on Corporate Responsibility*. Boston: Harvard Business School Press, pp. 83-103.
- Mazzucato, M. 2020. The COVID-19 crisis is a chance to do capitalism differently. Youtube video. TED Talks. Retrieved on 10 November 2020. Available at https://www.youtube.com/watch?v=u3BZDx2dnSE&list=PL3dYtyBaJP2HJvgA_gb1zSdTZJXFKbgAX&index=23
- McWilliams, A. Siegel, D.S. 2001. Corporate social responsibility: a theory of the firm perspective. *The Academy of Management Review*. Vol. 26, No. 1. 117-127. Retrieved on 25 November 2020. Available at <https://www.jstor.org/stable/259398>
- Meager, D. 2019. All the Ways Restaurants Ruin the Environment. *Vice*. Retrieved on 25 November 2020. Available at <https://www.vice.com/en/article/8xyvpb/all-the-ways-restaurants-ruin-the-environment>
- Minh, H. 2020. Nghĩa cử đẹp giữa mùa dịch Covid-19. Retrieved on 27 November 2020. Available at <https://baodautu.vn/nghia-cu-dep-giua-mua-dich-covid-19-d116965.html>
- Montabon, F.L. & Pagell, M. & Wu, Z. 2016. Making Sustainability Sustainable. *Journal of Supply Chain Management*. Vol. 52 No. 2.

Nguyen, T, T, H. 2020. Trao 8.000 khẩu trang miễn phí tặng học sinh, sinh viên, người Việt Nam ở Anh. Retrieved on 27 November 2020. Available at <https://nhandan.com.vn/nhan-ai/trao-8-000-khau-trang-mien-phi-tang-hoc-sinh-sinh-vien-nguoi-viet-nam-o-anh-475728/>

Nhan, D. 2020. Khẩu trang miễn phí, suất ăn đêm giúp nhau vượt qua dịch COVID-19. Retrieved on 27 November 2020. Available at <https://tuoitre.vn/khau-trang-mien-phi-suat-an-dem-giup-nhau-vuot-qua-dich-covid-19-20200727140842981.htm>

Oxford Learner's Dictionaries. Definition of mankind. Retrieved on 25 November 2020. Available at <https://www.oxfordlearnersdictionaries.com/definition/english/mankind>

Oxford MBA Debate. 2016. Oxford MBA Debate: Social Responsibility in Business. Youtube video. Saïd Business School, University of Oxford. Retrieved on 10 November 2020. Available at https://youtu.be/H4Aq-qC_Pdo

Peeters, P.M. 2017. Tourism's impact on climate change and its mitigation challenges. Delft University of Technology. Doctoral thesis. Retrieved on 1 November 2020. Available at <https://doi.org/10.4233/uuid:615ac06e-d389-4c6c-810e-7a4ab5818e8d>

Rintamäki, S. 2018. Stakeholder expectations of CSR - case OLVI group. Master's Thesis. Lappeenranta University of Technology. Retrieved on 6 November 2020. Available at <https://lutpub.lut.fi/handle/10024/149267>

Ritchie, H. Roser, M. 2020. Environmental impacts of food production. OurWorldInData. Retrieved on 25 November 2020. Available at <https://ourworldindata.org/environmental-impacts-of-food>

Samsung Newsroom Vietnam. 2020. Samsung Việt Nam chung tay giải cứu nông sản trong bối cảnh dịch Covid-19. Retrieved on 26 November 2020. Available at <https://news.samsung.com/vn/samsung-viet-nam-chung-tay-giai-cuu-nong-san-trong-boi-canhh-dich-covid-19>

Schooley, S. 2020. What Is Corporate Social Responsibility. Business news daily. Retrieved on 25 November 2020. Available at <https://www.businessnewsdaily.com/4679-corporate-social-responsibility.html>

Sinek, S. 2011. Start with Why: How Great Leaders Inspire Everyone to Take Action. Portfolio.

Sinek, S. 2020. What Corporate Social Responsibility (CSR) Has Become. Youtube video. Simon Sinek. Retrieved on 10 November 2020. Available at https://www.youtube.com/watch?v=wTidplpkqZE&list=PL3dYtyBaJP2HJvgA_gb1zSdTZJXFKbgAX&index=1

Sohn, J. 2019. Identifying a best practice template to support managers in strategy selection and implementation towards CSR objectives. MBA Dissertation. Henley University of Reading. Retrieved on 19 November 2020. Available at <https://johnsohn.dk/2019/07/31/2-literature-review-of-strategic-csr/>

Spitzer, E. 2005. Strong Law Enforcement Is Good for the Economy. The Wall Street Journal, 5 April 2005, A18.

Suomela, A. 2017. Transparency in supply chains to ensure sustainability – Case Study from Food Industry. Lappeenranta University of Technology & University of Twente. Master's Thesis. Retrieved on 1 November 2020. Available at https://lutpub.lut.fi/bitstream/handle/10024/143381/Master%27s_Thesis_Suomela_Aada.pdf?sequence=2&isAllowed=y

Taub, A. 2015. Buying TOMS shoes is a terrible way to help poor people. Vox. Retrieved on 21 November 2020. Available at <https://www.vox.com/2015/7/23/9025975/toms-shoes-poverty-giving>

The IUCN Report 2006. The Future of Sustainability: Re-thinking Environment and Development in the Twenty-first Century.

The Sveriges Riksbank Prize in Economic Sciences in Memory of Alfred Nobel 1976. NobelPrize.org. Nobel Media AB 2020. Retrieved on 17 November 2020. Available at <https://www.nobelprize.org/prizes/economic-sciences/1976/summary/>

Thinh, T. 2020. Rens Coffee Shoe góp 20.000 khẩu trang chung tay đẩy lùi đại dịch Covid-19. Retrieved on 27 November 2020. Available at <https://dantri.com.vn/kinh-doanh/rens-coffee-shoe-gop-20000-khau-trang-chung-tay-day-lui-dai-dich-covid-19-20200428220358787.htm>

Tilastokeskus. SME definition. Retrieved on 1 November 2020. Available at https://www.stat.fi/meta/kas/pk_yritys.html

Trang, D.T.T. 2011. The impact of corporate social responsibility on consumer behavior in the restaurant industry of Vaasa. Thesis. Vaasa University of Applied Sciences. Retrieved on 25 October 2020. Available at <https://www.theseus.fi/handle/10024/52987>

Truong, M. 2020. Explaining public trust in Vietnam. Asia Times. Retrieved on 27 November 2020. Available at <https://asiatimes.com/2020/10/explaining-public-trust-in-vietnam/>

UKEssays. 2018. Absolute and Relative Ethics Commerce Essay. Retrieved on 8 November 2020. Available at <https://www.ukessays.com/essays/commerce/absolute-and-relative-ethics-commerce-essay.php?vref=1>

UNESCO. Sustainable Development. Retrieved on 25 November 2020. Available at <https://en.unesco.org/themes/education-sustainable-development/what-is-esd/sd>

Unilever. Materiality Matrix 2019/2020 – Issues and Topics. Retrieved on 19 November 2020. Available at https://www.unilever.com/Images/unilever-materiality-matrix-2019-2020-accessible_tcm244-549773_1_en.pdf

United Nations Industrial Development Organization. What is CSR?. Retrieved on 25 November 2020. Available at <https://www.unido.org/our-focus/advancing-economic-competitiveness/competitive-trade-capacities-and-corporate-responsibility/corporate-social-responsibility-market-integration/what-csr>

University of Alberta: Office of Sustainability. Online report. Retrieved on 25 November 2020. Available at <https://www.mcgill.ca/sustainability/files/sustainability/what-is-sustainability.pdf>

Vinmec. Chi phí xét nghiệm, cách ly, điều trị bệnh nhân nhiễm Covid-19. Retrieved on 27 November 2020. Available at https://vinmec.com/vi/tin-tuc/thong-tin-suc-khoe/dich-2019-ncov/thong-tin-suc-khoe/chi-phi-xet-nghiem-cach-ly-dieu-tri-benh-nhan-nhiem-covid-19/?link_type=related_posts

VTV news. 2020. Học Bác san sẻ với đồng bào: từ "Hũ gạo kháng chiến" tới "ATM gạo" miễn phí. Retrieved on 27 November 2020. Available at <https://vtv.vn/trong-nuoc/hoc-bac-san-se-voi-dong-bao-tu-hu-gao-khang-chien-toi-atm-gao-mien-phi-20200524201718.htm>

Vu, C. 2020. Từ "hũ gạo Bác Hồ" đến "ATM gạo" hỗ trợ người nghèo. Retrieved on 27 November 2020. Available at <https://baovephapluat.vn/van-hoa-xa-hoi/doi-song-xa-hoi/tu-hu-gao-bac-ho-den-atm-gao-ho-tro-nguoi-ngheo-87484.html>

Ward, A. 2020. What are SMEs. The balance small business. Retrieved on 28 October 2020. Available at <https://www.thebalancesmb.com/sme-small-to-medium-enterprise-definition-2947962>

Youmatter. 2018. ISO 26000 Standards & CSR – Definition. Retrieved on 25 November 2020. Available at <https://youmatter.world/en/definition/definitions-iso-26000-standards-csr-definition/>

Youmatter. Materiality Analysis Definition. Retrieved on 19 November 2020. Available at <https://youmatter.world/en/definition/materiality-assessment-definition/>

Zing news. 2020. Nhà hàng Đà Nẵng nấu 600 suất ăn đêm tặng bác sĩ tuyến đầu. Retrieved on 27 November 2020. Available at <https://zingnews.vn/nha-hang-da-nang-nau-600-suat-an-dem-tang-bac-si-tuyen-dau-post1113578.html>

Appendix 1. Questionnaire in E version

How much do you value the following issues concerning local restaurants?

We are a team of two researchers from LAB University of Applied Sciences, Hospitality Management Faculty. This questionnaire is an important part of graduation thesis work aiming at improving the relationship between the community in Lappeenranta and local businesses.

The questionnaire is meant to understand the concerns that are valued the most by the society. As a result, this will allow local business, who wish to practice responsible actions, to best do good for the society by starting from the right- most worrisome- issue. Thus, please let us know what you want to see improved the most by completing this short questionnaire which should takes under 5 minutes.

Your response will be totally anonymous.

Thanks for your great contribution to improve our society!

If you have any questions about the questionnaire or topic, we would love to hear from:

quang.nguyenduy@student.lab.fi

tho.nguyen@student.lab.fi

I want local restaurants to try to...

1. ...ensure best food quality (clean, fresh or organic ingredients).

	1	2	3	4	5	
Don't care	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Very appreciated

2. ...take care of food waste problem.

	1	2	3	4	5	
Don't care	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Very appreciated

3. ...take care of waste problem like excessive use of disposable packaging and exhaust resources from the planet.

	1	2	3	4	5	

Don't care	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Very appreciated
------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	------------------

4. ...reduce the world carbon emission (by cutting meat and serving more environmental-friendly food like vegetable or Vegan food: sourcing local ingredients).

	1	2	3	4	5	
Don't care	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Very appreciated

5. ...take care of plant and animal welfare (e.g. by sourcing food from responsible sources).

	1	2	3	4	5	
Don't care	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Very appreciated

6. ...support local economy/ common prosperity (by collaborating with other local businesses, support communal activities).

	1	2	3	4	5	
Don't care	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Very appreciated

7. ...take care of dietary health problem like diabetics, heart diseases and cancer with more balance, diverse and healthy diet with more vegetable.

	1	2	3	4	5	
Don't care	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Very appreciated

8. ...take care of local people wellbeing (support in local events, entertainment, services).

	1	2	3	4	5	
Don't care	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Very appreciated

9. ...take care of about human rights (ensure dignified working environment: no child labour abuse, no excessive overtime work, sufficient salary and compensation, safety environment, etc).

	1	2	3	4	5	
--	---	---	---	---	---	--

Don't care	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Very appreciated
------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	------------------

10. ...take care of equality (no racist nor discrimination, promote nationality-diversity workforce).

	1	2	3	4	5	
Don't care	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Very appreciated

11. ...take care of individual education and development (provide quality apprenticeships and trainings, support local high schools or colleges.).

	1	2	3	4	5	
Don't care	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Very appreciated

12. Other Action(s) that you want to be done the most by local restaurants that are not listed above.

13. Gender

- Female
- Male
- Prefer not to say

14. Age range:

- 18 – 24-year-old
- 25 – 39-year-old
- 40 – 60-year-old
- 60+ year-old

15. Occupation

Appendix 2. Questionnaire in Finnish version

Kuinka paljon arvostat seuraavia asioita paikallisissa ravintoloissa?

Olemme kahden opiskelijan tiimi LAB-ammattikorkeakoulusta, hotelli ja ravintola-ala. Tämä kysely on tärkeä osa opinnäytetyötä, jonka tavoitteena on parantaa Lappeenrannan yhteisön ja sen paikallisen yrityksen suhdetta.

Kyselyllä on tarkoitus tutkia ja ymmärtää yhteiskunnan huolenaiheita, auttaen paikallisia yrityksiä harjoittamaan vastuullista liiketoimintaa. Paras tapa hyvää yhteiskunnalle on tarttua oikeaan kaikkein huolestuttavimpaan asiaan. Kerro siis meille, mitä haluaisit parantaa ja kehittää. Lomakkeen täyttämiseen menee vain 5 minuuttia.

Tämä kysely on täysin anonyymi.

Kiitos suuresta panoksestasi yhteiskuntamme parantamiseen!

Jos sinulla on kysyttävää kyselylomakkeesta tai aiheesta, älä epäröi ottaa yhteyttä:

quang.nguyenduy@student.lab.fi

tho.nguyen@student.lab.fi

Minä haluan, että ravintola yrittää...

1. ... varmistaa ruoan parhaan laadun (puhtaat, tuoreet, orgaaniset ainesosat).

	1	2	3	4	5	
En välitä	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Arvostan paljon

2. ... huolehtia "ruokajäteongelmasta" (seuraa ja vähentää ruokahävikkiä).

	1	2	3	4	5	
En välitä	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Arvostan paljon

3. ... huolehtia "jäteongelman, edistää uudelleenkäyttöä ja kierrätystä" (välttämällä planeetan resurssien ehtymistä, kertakäyttöpakkausten liiallista käyttöä).

	1	2	3	4	5	
En välitä	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Arvostan paljon

4. ... vähentää hiilipäästöjä (Vähentämällä lihaa ja tarjoamalla ympäristöystävällisempää ruokaa, kasviksia tai vegaanista ruokaa hankkimalla, paikallisia raaka-aineita).

	1	2	3	4	5	
En välitä	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Arvostan paljon

5. ... huolehtia "metsän ja eläinten hyvinvoinnista" (esimerkiksi, hankkimalla ruokaa vastuullisista lähteistä).

	1	2	3	4	5	
En välitä	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Arvostan paljon

6. ... tukea "paikallista taloutta / yleistä hyvinvointia" (yhteistyössä muiden paikallisten yritysten kanssa, tukemalla paikallista yrittäjyyttä).

	1	2	3	4	5	
En välitä	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Arvostan paljon

7. ...huolehtia "ruokavalioon liittyvistä terveysongelmista" (esim. diabetes, sydänsairaudet ja syöpä, jotka voi saada parempaan tasapainoon monipuolisen, terveellisen ja enemmän ravintoaineita sisältävän ruokavalion avulla).

	1	2	3	4	5	
En välitä	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Arvostan paljon

8. ...pitää huolta paikallisten ihmisten hyvinvoinnista (osallistuminen paikallisiin tapahtumiin, viihteeseen, palveluihin).

	1	2	3	4	5	
En välitä	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Arvostan paljon

9. ...huolehtia "ihmisoikeuksista" (arvostavan työympäristön varmistaminen: ei lapsityövoiman väärinkäyttöä, ei liiallista ylityötä, riittävä palkka ja korvaus, turvallisuus jne.).

	1	2	3	4	5	
	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	

En välitä	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Arvostan paljon
-----------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------------	-----------------

10. ...huolehtia "tasa-arvosta" (ei rasismia eikä syrjintää, vaan tavoitteena tukea työvoiman monikansallisuutta ja -muotoisuutta).

	1	2	3	4	5	
En välitä	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Arvostan paljon

11. ...huolehtia "henkilökohtaisesta koulutuksesta ja kehityksestä" (tarjoamalla korkealaatuista oppisopimuskoulutusta ja muuta koulutusta, tukemalla paikallisia lukioita tai korkeakouluja).

	1	2	3	4	5	
En välitä	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	Arvostan paljon

12. Muita toimintoja, joita haluat paikallisten ravintoloiden tekevän ja tekevän ja joita ei ole edellä mainittu

13. Sukupuoli?

Nainen

Mies

Muut

14. Ikäryhmä:

18 - 24-vuotias

25 - 39-vuotias

40 - 60-vuotias

60+ vuotias

15. Ammatti.

Appendix 3. General knowledge of local small and medium size restaurant

On the basis of the thesis focus which is on small and medium-sized food related enterprises (SMEs), it is indispensable to at least ensure sufficient comprehension of its impressions while the characteristics can be study further from other sources. Thus, a general introduction of the terms is demonstrated.

Firstly, the aim of SME definition is to maintain fairness in competition, allowing fair actions to be made by enabling truly-in-need subjects (qualified companies) to be identified and become eligible for supports, policies and programmes that are meant for them.

On overall perspective, interpretations of SMEs are varied by nation and sector in criteria including the numbers of employees, market capitalisation, value of assets or value of their sales regarding their size together with their resources. In other words, there are no definite worldwide cut-off between SMEs and large enterprise due to contemporary complex business environment regarding company relationships (financially and operationally) with others. For instant, one company can be very small and satisfies all size specifications for an SME, however it may not be qualified as an SME if it is privileged by having connection owned by, linked to or partnered) with large company, allowing it to access more resources.

Within European Union or Finland where thesis's case is (Lappeenranta) researched, the thresholds determining status of SME include certain independence as an enterprise (concerning resources aspect) and others size benchmarks as shown in the figure below in pursuant to European Commission's 'user guide to the SME Definition'(2015) and Finnish Tilastokeskus (statistic centre):

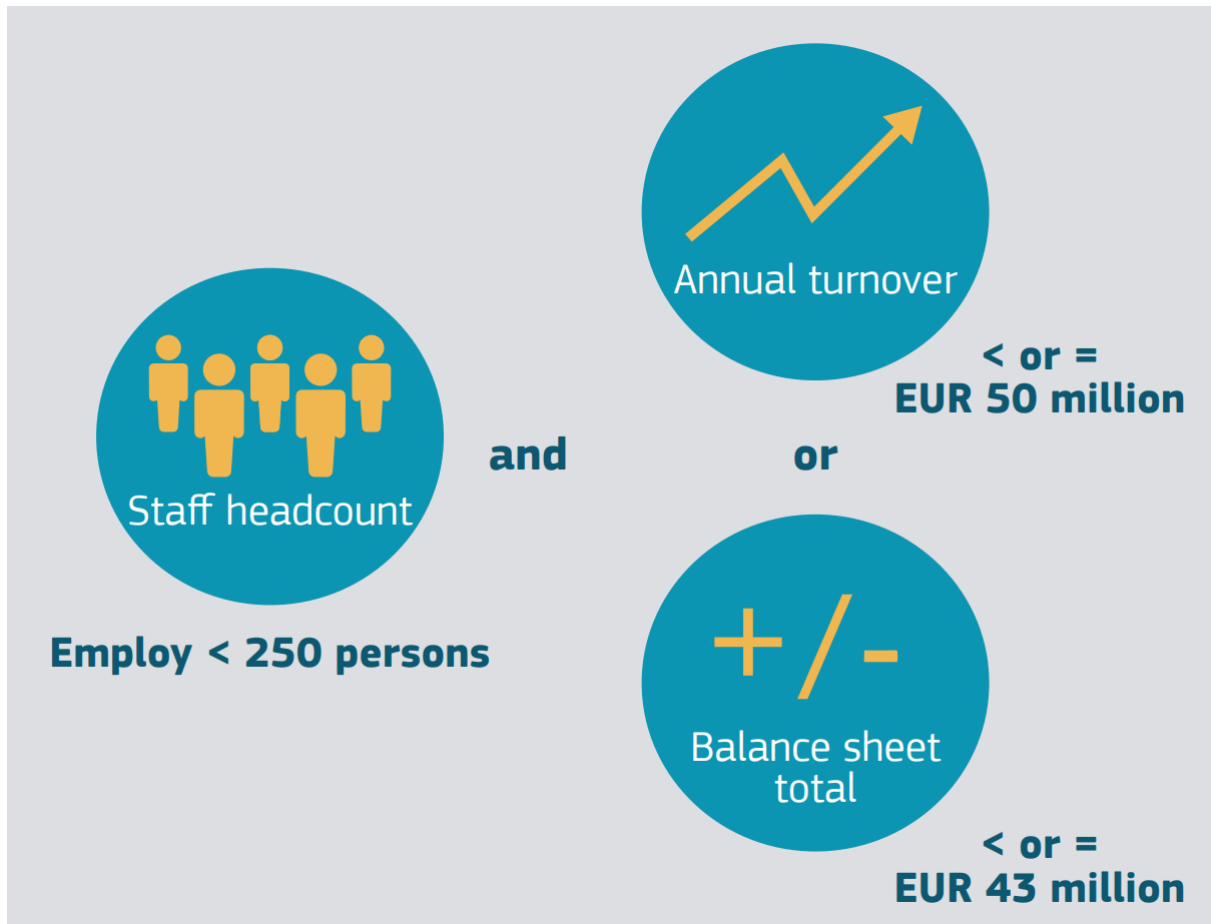


Figure 15. European Commission's description of SMEs (2015)