

The Act of Giving: Understanding Corporate Social Responsibility in the Buddhism Context of Myanmar

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Abstract Introduction: In 2012, after decades of political isolation, Myanmar began a political transformation. Having been subjected to more than 15 years of boycotts, the country is now a ‘must-see’ destination. International tourists have begun to discover Myanmar as a pristine tourism site, which has been made possible by an increase in political stability, extraordinary hospitality and the impression that it is still an ‘unspoiled’, ‘exotic’ country. Consequently tourism has the potential to contribute significantly to the future of Myanmar by creating jobs and growing the economy. Although increased tourism can also have negative consequences, significant multi-stakeholder discussions concerning the development of responsible tourism have led to two encouraging policy statements: the “Policy on Responsible Tourism” and the “Policy of Community Involvement in Tourism.” [1]. In order to implement the aims outlined in these statements, especially in the private sector, enhanced due diligence is needed to determine the possible impact of businesses’ activities on this country’s society and environment. Such attention includes making ‘corporate social responsibility’ (CSR) practices a part of core businesses in the tourism sector. Even though the Myanmar Ministry of Hotels and Tourism tries to promote the topic of ‘responsible tourism,’ one author (N.H.), who worked for 3 years in Myanmar as an advisor for responsible tourism, found that the tourism sector in general exhibited little interest in incorporating CSR into its daily business activities. Nevertheless, in 2015, Myanmar was considered the highest-ranking country in terms of its generosity, and it also secured first place in terms of its volunteer efforts. At the same time, the author (N.H.) observed that many Myanmar companies interpreted the concept of CSR as giving donations to the poor, an act that is deeply linked to Buddhist belief. This observation was confirmed by Than Hlaing Oo [2], who conducted a comparative study of CSR practices in Myanmar involving ten managers of foreign-owned and locally owned hotels and tour operators. Therefore, we raised the question: Is a deeper understanding of Buddhism needed in order to implement CSR successfully

in Buddhist countries such as Myanmar? **Research Aim, Literature Review and Research Findings:** This study was undertaken in the first quarter of 2016 to answer this question and to determine whether to incorporate Buddhist philosophy into training and awareness campaigns related to CSR and tourism as a way of ensuring sustainable development of the core business operations in Myanmar’s tourism sector, and, if so, how. We applied the definition of CSR used by the Corporate Social Responsibility Initiative at Harvard [3], which goes beyond philanthropy to address the social, economic and environmental impacts of CSR in both the workplace and the marketplace, and we combined it with the CSR principles defined by Balàš and Strasdas [4 pp. 235–236] on voluntariness; the orientations of management, of stakeholders, of the process and of the value chain; the triple bottom line; and transparency. A review of the literature on CSR in the Myanmar context demonstrates that after decades of military rule and a tightly controlled economy, corruption continues to be one of the most significant challenges facing this struggling country. Major legislative constraints include the lack of standard procedures for monitoring investment and business establishments and the ineffective implementation of existing laws, particularly with regard to environmental and social impact regulations [5]. Research data on CSR activities, if any, are limited. As regards tourism, the research carried out by Than Hlaing Oo provides some insights. Based on his interviews with ten tour operators and hoteliers, he stressed that “many people from Myanmar have been practising philanthropic acts for a long time even before the term CSR became common [...] which indicated that philanthropy is locally and culturally rooted and CSR or responsible tourism would be understood as an international concept due to globalization” [2 pp. 35–36]. Most of his interviewees linked their CSR involvement to voluntary activities, such as giving aid and support to flood victims, explaining that they were motivated by “the sense of Buddhist religion and the Myanmar traditions to help others” [2 p. 42]. The qualitative part of our research was conducted in the first quarter of 2016, during which we interviewed 17

representatives of the tourism industry from various different regions in Myanmar. Interestingly, the interviewees had different ways of explaining CSR, with regard to the concept itself and what it actually entailed. In many cases, those who had a more profound understanding of CSR had worked closely with an international tour operator, which confirms the findings of Than Hlaing Oo [2]. However, the majority of respondents were still aware of the need for some socially or environmentally compatible activities. In addition, these interviews supported the conclusions of Than Hlaing Oo [2] and Welford and Ziegler [6] that the understanding of CSR among Burmese tour operators is in fact equivalent to making donations, especially to Buddhist monasteries, or taking care of the elderly. **Conclusions and Recommendations:** Considering that the negative social impacts of tourism are already evident [5], the strategic alignment of business objectives with responsibility and inclusivity will be crucial if Myanmar intends to achieve sustainable tourism development. Those involved in this process will also have to go beyond the philanthropic concept of CSR as it is currently understood. Taking into account Myanmar's history, ethnic diversity and regional differences, as well as the issues of bribery and corruption, legitimate and representative stakeholders and vulnerable groups must engage in continuous dialogues to understand and implement CSR activities based on the definition and principles presented in the section of the paper entitled Our Understanding of CSR, albeit 'in the Myanmar manner'. Religious leaders, mainly Buddhist monks and nuns, should also be invited to attend tourism stakeholder meetings so they can provide important perspectives in relation to the understanding of CSR in Myanmar in terms of Buddhist philosophy. Over the past four years, the author (N.H.) has attended most of these meetings, but religious leaders were in most cases not invited, because the organizers (mainly international donor organizations or non-governmental organizations) did not consider them to be important stakeholders. Linking Buddhist philosophy to (Western) concepts of CSR might be a new and innovative approach to the successful implementation of CSR in a country such as Myanmar. International and national consultants working in the field of CSR and responsible business in Myanmar should keep abreast of the results of such stakeholder processes and integrate aspects of the Myanmar understanding of CSR into their projects, training and certificate programmes.

Keywords Buddhism, Corporate Social Responsibility (CSR), Tourism, Myanmar

1. Introduction

Since its transition from a country under military rule to a democracy in 2011, Myanmar has become the focus of

growing public recognition and interest. This attention has been stimulated by the country's increased political stability, its extraordinary hospitality, and the genuine friendliness of its people. International tourists are finding Myanmar to be a pristine destination, and the rise in tourism is also supported by higher incomes among its neighbours, providing greater spending power for leisure and tourism activities in the area [7].

Tourism has the potential to contribute significantly to the future of Myanmar through the creation of jobs and economic growth [5]. Although increased tourism can also have negative consequences, two encouraging policy statements have emerged from meaningful discussions among multipstakeholders concerning the development of responsible tourism: the Myanmar Responsible Tourism Policy and the Policy on Community Involvement in Tourism [1].

The guiding objectives and principles of these policies are expressed in the following vision statement:

We intend to use tourism to make Myanmar a better place to live in – to provide more employment and greater business opportunities for all our people, to contribute to the conservation of our natural and cultural heritage and to share with us our rich cultural diversity. We warmly welcome those who appreciate and enjoy our way of life and who travel with respect [1].

Due diligence will be needed in achieving the aims outlined in these strategy papers, especially in the private sector, in order to monitor the potential impact of business activities on the country's society and environment. This must involve making "corporate social responsibility" (CSR) practices a part of core businesses in the tourism sector.

However, a question that arises in this connection is whether a country can shift its business attitudes towards sustainable development and implement responsible tourism (as a best-case example) when for decades it has suffered from a weak legal framework and has pampered what are considered to be crony companies, which exploited the country with illegal trade in timber, drugs and weapons with hardly any penalties [8]?

According to Nicole Häusler, a co-author of this article and an advisor on responsible tourism in Myanmar for the past three years, Myanmar's tourism sector has shown little interest in incorporating CSR into its day-to-day business activities despite the efforts of the Ministry of Hotels and Tourism to promote responsible tourism in the country. In 2015 Myanmar was considered the highest-ranking country in terms of generosity, and it secured first place for its volunteer efforts. However, over this same period of time, this author observed that many Myanmar companies interpreted the concept of CSR to mean donating to the poor – an act that is deeply embedded in Buddhist belief. We therefore raised the question: Is a deeper understanding of Buddhism needed to implement CSR successfully in

Buddhist countries such as Myanmar?

This complex question cannot be addressed here, but we have taken the first step towards understanding what CSR means with regard to the Myanmar tourism sector and recognize the need to link this understanding to the culture of Buddhism, which is an integral part of the everyday lives of Myanmar's population.

2. Research Aim

This study is being undertaken in an attempt to answer this question and to determine whether Buddhist philosophy can be incorporated into the training and awareness campaigns related to initiatives to integrate CSR in order to assure sustainable development of the core business operations in Myanmar's tourism sector, and if so, how. The goals of our investigation are to determine what tour operators currently know about CSR and to evaluate the impact of Buddhism in the context of Myanmar.

The following considerations include a review of the literature, with a focus on the key issues to be covered here, such as Myanmar and its tourism context, as well as a discussion of the term 'corporate social responsibility' and the act of giving in a Buddhist context. We then provide an outline of the research being undertaken, including its methodology, design and limitations. In the final section, we present our findings and their implications and conclude with recommendations for implementing CSR in Myanmar.

3. Literature Review

This section begins with an overview of the historical and political background of Myanmar, including the development of tourism. This is followed by a brief discussion of the concept of CSR and its underlying premises and theories. We then elucidate the act of giving as a tenet of Buddhism. All the issues are interlinked in the context of Myanmar and are relevant for the purposes of this paper.

3.1. Historical and Political Background of Myanmar

This study focuses on the current status of CSR in Myanmar, a country now moving in the direction of a democracy. Crucial to understanding the context of the study being described here is an insight into the complexities that have emerged as a result of Myanmar's critical historical and political background.

Myanmar can be said to be in a "fragile state of insecurity" [9] as a consequence of its previous lack of development and its political instability, as well as of its ongoing ethnic conflicts. Underlying this critical condition is the decade-long military rule under General U Ne Win (1962-1988) along with the quasi-socialist economy [10]. The beginning of 2011 marked the transition towards democracy, with the government making determined efforts

to promote liberal economic and political reforms [3]. At that time, former general U Thein Sein became the 8th President of Myanmar and introduced a new, people-centred policy framework that supports sustainable development [5]. U Thein Sein began conversations with Daw Aung San Suu Kyi, the opposition leader and head of the National League for Democracy (NLD), who in November 2010 was released after more than 15 years under house arrest. In the elections of November 2015, the NLD won 77.1 per cent of the seats (887), thus granting NLD a majority in both houses of parliament; 10 per cent of the seats are reserved for military-aligned parties, and one quarter of the seats are still occupied by military representatives [11].

Even though the 2015 elections represent a milestone in Myanmar's history, the transition towards a democratic state is a long-term process that requires patience and endurance. Myanmar is going through a "triple transition" [5 p. 31] – from an authoritarian military system to democratic governance, from a centrally directed economy to a market-oriented one, and, lastly, from 60 years of ethnic conflict towards reconciliation. Added to these already complex developments are even more challenges. Major obstacles include the outdated judiciary, which has not undergone reform since the days of military rule, and the high degree of corruption among authorities in Myanmar [12].

3.2. Development of Tourism in Myanmar

Factors that provide significant potential for tourism in Myanmar include not only the major religious and cultural landmarks – the most prominent of which are the Shwedagon Pagoda in Yangon and the world's largest pagoda field in the Bagan plains – but also the traditions of the many ethnic groups that live in Myanmar and the diversity of the natural and cultural landscape [7].

After the country had become independent in 1948, freedom of residence and movement were restricted by the consequences of the Anglo-Burmese wars, civil war and, from 1962 onwards, the nationalization of the country's industry and Myanmar's international isolation that resulted from the 'Burmese Way to Socialism'. It was not until a market-oriented economy had been introduced in 1988 that a promotion of tourism could begin. In 1996 the Visit Myanmar Year marketing campaign was conducted, which specifically and systematically promoted the development of tourism in the country in general and of a handful of key tourism areas in particular, namely the 'classical quadrangle' Yangon – Bagan – Mandalay – Inle Lake. For a long time, tourism development of the country's peripheries was impossible, not least because of the inadequate transportation and supply infrastructures and the resulting poor accessibility [7].

The number of tourists started to soar as a result of the recent transformation process in the country. In 2015, 2.5 million domestic tourists were recorded, most of whom visited pilgrimage sites on weekends or visited family

members [13].

Whereas in 2010 Myanmar recorded just below 800,000 foreign visitors, by 2012, their number had increased to over a million, and in 2015 the country attracted about 4.6 million tourists from across the world. However, these numbers, which were published by the Ministry of Hotels and Tourism, do not hold up to scrutiny because they include day-trippers from the neighbouring countries who engage in border trade or visit family members [14]. The official numbers of visitors to the Shwedagon Pagoda, the landmark of Yangon, provide a more realistic picture. In 2015 the pagoda was visited by half a million tourists. Given that other major destinations that are primarily visited by Western and Japanese tourists, such as Bagan and Lake Inle, attracted about 250,000 visitors, it would be more realistic to assume that a total number of 500,000 tourists came to Myanmar in 2015; their exact number has not been published [7].

The development of tourism is considered to be one of Myanmar's priority sectors [5]. It is described as

potentially one of Myanmar's most important sectors, with tremendous potential to contribute to greater business opportunities and balancing social and economic development if properly managed and developed [5 p. 44].

This statement clearly shows that tourism in Myanmar has been identified as one of the most important sectors, one that has the potential for balanced, sustainable development. This brings us to the discussion of the meaning and understanding of CSR.

3.3. Our Understanding of CSR

In this section, we describe what CSR means to us and assess the extent to which it has been addressed in the academic literature. At a later point, we will discuss what CSR means to those working in the private sector in Myanmar.

Corporate social responsibility is a recent concept that has been discussed extensively in the academic literature. However, we still chose to work with the definition provided by The Corporate Social Responsibility Initiative at Harvard, because it covers a wide range of aspects related to CSR:

Corporate social responsibility encompasses not only what companies do with their profits, but also how they make them. It goes beyond philanthropy and compliance and addresses how companies manage their economic, social, and environmental impacts, as well as their relationships in all key spheres of influence: the workplace, the marketplace, the supply chain, the community and the public policy realm [3 p. 15].

In addition, we subscribe to the principles of CSR compiled by Baláš & Strasdas [4 pp. 235–236, translated by the authors] as they give more detailed and structured input

towards the implementation of CSR:

Voluntariness – CSR starts when a company's activities extend beyond legal compliance. It is a form of proactive self-commitment driven by motivation. However, voluntariness does not mean that CSR is arbitrary or does not come with obligations. Voluntariness is constantly monitored by civil society, including non-governmental organisations, as well as by competitors.

Management orientation – The implementation of CSR can only be successful if it is understood as a holistic management approach. A consistent company culture with a focus on sustainability must be designed, with participation ranging from the board of management to all other areas of the company. Ideally, financial and human resources should be established for this venture.

Value chain orientation – CSR requires the consistent integration of sustainability aspects along the entire value chain.

Stakeholder orientation – Companies bear responsibility for the stakeholders that are affected by their corporate activities. When adopting a philosophy of CSR, both internal stakeholders (e.g. employees) and external stakeholders (e.g. local communities) must be considered.

Triple bottom line – CSR requires that the orientation and evaluation of the organization's activities be in line with the three dimensions of sustainability: social, ecological and economic performance, or "people, planet and profit".

Process orientation – CSR is to be understood as an individual process: a continuous process of improvement by a specific company will serve as the driver of long-term sustainable development. According to Grieshuber [15], sustainability and CSR are developmental, educational and innovative approaches. Attaining sustainability is not an absolute, but corporations can continuously work on becoming *more* sustainable.

Transparency – Owing to the voluntary nature of CSR initiatives, corporations must clearly communicate their aims and policies. A company's credibility regarding these initiatives depends on its level of transparency.

CSR can thus be understood as a concept that integrates societal, environmental and ethical factors, as well as human rights, in the business operations of corporations, with an emphasis on embedding the entire value chain and on continuing a dialogue with stakeholder groups that are directly or indirectly involved [4]. Baláš and Strasdas make the thought-provoking argument that sustainability and CSR should be seen as developmental processes with no specific point of origin or threshold for fulfilment. Consequently, it is impossible for a company to become completely sustainable or unsustainable – that is, the conditions of sustainable development must continually be adapted to meet new challenges to the environment and society, be they regional or global. In the context of corporations, this process will allow a transition from "sustainability-oriented corporate management" to "economic, societal, and environmental shaper". In other words, corporations can change from being

a *regulated* process manager to a *regulating* “game changer” [4 p. 238; translation by the authors]. Baláš and Strasdas (2015) also note that this role of corporations can have a broad and far-reaching impact “that goes beyond a corporation’s immediate area of influence and scope to shape” the area of tourism [4 p. 238, translated by the authors] – an interesting aspect for a country such as Myanmar to which we will return in the section on the results of this study.

As is evident from the many and often fundamentally different definitions of CSR, there is no clear consensus about the actual nature of CSR and what it entails. For example, CSR has been described as an “*unprecise concept that induce[s] wrong expectations and consequently disappointment for both corporations that implement CSR and civil society*” [4 p. 233, translation by the authors]. Confusion about this concept stems from the many modifications of the term ‘corporate social responsibility’ itself. In the academic literature, the terms ‘corporate responsibility’, ‘corporate governance’, and ‘corporate citizenship’ are often used as synonyms of ‘corporate social responsibility’ [4]. However, in the context of Myanmar, the term ‘corporate responsibility’ is used more often in existing reports and documents; however an officially accepted definition of CSR for Myanmar does not yet exist.

3.4. CSR in the Myanmar Context

As a relatively new member of the global market economy, Myanmar is attracting an increasing number of foreign investors, many of which can be categorized as multinational corporations. Most of the recent literature on CSR in Myanmar addresses these non-Myanmar companies in particular and the extent to which they implement CSR in their business operations. According to the Asian Development Bank, Myanmar’s growth rate is expected to be the region’s fastest over the coming decade [16]. The trend towards increasing foreign investment can have unfortunate consequences besides the already negative business climate that has resulted from endemic corruption, systematic human rights violations, a weak rule of law and unstable infrastructure [17]. According to Human Rights Watch [18], the presence of these new investors in the country could lead to further social and environmental problems for Myanmar, such as rights abuses and the undermining of reform. Still, high-risk countries such as Myanmar are in dire need of responsible investment and improved extractive revenue that can contribute to widespread development [5].

However, investors seeking to enter Myanmar are being encouraged to incorporate corporate social responsibility (CSR) into their business model. The push comes not just from Western governments and local and international NGOs, but from the former and current Myanmar government itself. The government is looking to demonstrate to Western investors, as well as new foreign investors from the region, that the investment climate is changing. The

Myanmar Investment Commission (MIC) now asks for information about CSR, and in some sectors makes an environmental and social impact assessment (ESIA) a prerequisite for obtaining MIC approval. The government has also embraced international standards and initiatives such as the UN Global Compact and the Extractives Industries Transparency Initiative (EITI) [19]. Both government and civil society, as well as those companies keen to invest responsibly in Myanmar, are hobbled by the absence of modern environmental and social protection laws and a shifting regulatory landscape. There have been some welcome reforms on social protection, employment and freedom of association for workers, although they remain incomplete [19].

These findings offer indications of the situation in Myanmar only with regard to foreign-owned corporations or joint ventures. But what about the many small and medium-sized enterprises (SMEs) in Myanmar? Figures published by the government of Myanmar indicate that more than 90 per cent of the country’s economy consists of private companies, the large majority of which are SMEs [20]. With regard to CSR activities in the area of tourism, the only research undertaken so far has been that of Than Hlang Oo, who published his master’s thesis while our study was being conducted [2]. His findings and ours are discussed in section 5.

Although little scientific data, if any at all, are available concerning the CSR activities of these SMEs, the World Giving Index, an annual report listing the countries that exhibit the most charitable behaviour, still ranked Myanmar the highest for its generosity in 2015 [21]. On the other hand, this may not be so surprising if we consider how devoutly religious the people of Myanmar are.

3.5. The Act of Giving in a Buddhist Context

Why, of all the Buddhist countries, would Myanmar be considered to be the most benevolent? Considering that most religions espouse charitable offerings, what is distinctive about the Buddhist attitude in Myanmar that led to such a high ranking?

To answer these questions, we have to consider the three principles of giving in Buddhism: the first principle, action (*karma* in Sanskrit), is central to Buddhist ethics; the second, the acquisition of merit (*punna*), is a prominent theme; and the third principle, making donations, is a major aspect of one’s identity as a devout Buddhist. An important Myanmar sentiment is expressed in the phrase “*ahlu yay sat lat nae ma kwar*” – literally, “*your hands are always close to offering donations*” [22].

There are several distinctive features of Myanmar Buddhism that highlight the profound importance of charity in the culture and help explain why Myanmar was at the top of the World Giving Index list. Indian philosophers consider action to be central to religious practice: when someone is reborn, it is what that person did in his or her previous

incarnation (or incarnations) that determine whether that person's life will be good or bad, and whether that person will have a long or a short life [22 pp. 202–203]. Intentional actions in a person's present life thus are the basis for circumstances in that person's future lives. As a consequence, unethical actions (*akusala*) will have negative consequences in the next life; conversely, ethical actions (*kusala*) will have positive consequences in future incarnations. The word '*kusala*' refers to actions that cause no harm to oneself or to others and that are linked to compassion, wisdom and generosity – whereas hatred, delusion and greed are linked to *akusala* [22].

If generosity leads to wealth in the next life, charitable offerings will have profound consequences, because the act of giving will influence a person's rebirth. Its acquisition (in the form of *punna*) is a primary goal of Buddhists. By making donations, a person can accumulate such merit. By donating to hospitals or orphanages, one is being charitable not only to the sick and to abandoned children but also to the donor, because these merits will help prevent the donor from becoming sick or orphaned in the next life. Other activities that accrue merit are considered to have protective powers that extend to one's family and even the nation, both now and in the future. An example of such an activity is the building of Buddhist pagodas, a highly popular practice among the political elite of Myanmar, mostly by generals during the period of military rule between 1962 and 2011 [22; 23]. Thus, charitable activity in Buddhism has a strong metaphysical component that is very different from similar activities in other religious cultures.

The next section provides a brief overview of the methods used in our research.

4. Research Method

Along with the review of the literature and the participatory observation of one co-author (N.H.) since 2012, we conducted qualitative field research in Myanmar between February and May 2016 to gain more specific insights into how the concept of CSR was understood by a representative group of tour operators. We conducted 17 semi-structured interviews with representatives of the tourism industry from different regional areas (Yangon, Nyaungshwe and Loikaw). The study population (interviewees) consisted of twelve tour operators (nine based in Yangon and three based in Loikaw), three hotel staff members and two hospitality trainers. The interviews were designed to identify what the interviewees understood to be the concept of CSR, their underlying motivations to implement it and broader challenges in the adoption of CSR in Myanmar. Depending on the communicativeness of the respondents, we asked questions relating to intrinsic Buddhist beliefs. We deliberately selected interviewees who matched three criteria: profession of tour operator, Myanmar nationality and based in Yangon or Nyaungshwe. The interviewees were selected and

contacted before field research began; five additional respondents were referred to us by other interviewees (snowball sampling).

The sample size and research instruments used in this study resulted in some limitations. First, the investigation was focused specifically on CSR involving a discrete group of Myanmar tour operators. Therefore, our findings cannot be generalized beyond this target population. Second, the respondents' knowledge about the subject of interest and their facility with the English language varied to a large degree, which required a certain level of flexibility on the part of the interviewer and may have led to minor inconsistencies in the research process.

Second, the responses and observation notes were open-coded and categorized according to the issues that proved to be central in the context of this study, namely *Myanmar situation/workforce, understanding of CSR, CSR activities, Buddhism and other findings*. We then derived several subcategories; those most relevant to our study are presented in the next section.

5. Research Findings

During the same period as our field research, Than Hlaing Oo [2], in preparing his master's thesis, examined several factors related to CSR. He interviewed ten managers (four hoteliers and six tour operators) from Yangon to determine what motivated them to participate in and adopt CSR, how they implemented the principles of CSR and what barriers they confronted in doing so. Than Hlaing Oo's findings confirmed our assumption that Myanmar managers' application of CSR is influenced by "*Myanmar culture and traditions of philanthropic giving (Da Na), which flourished within Buddhist teachings and ethics*" [2 p. iv]. He also found that the owners/managers of these locally owned and operated companies applied different meanings to the concept of CSR. In addition, in contrast to managers of foreign-owned companies, who tended to adopt CSR for business reasons (e.g. to improve their image), the local owners/managers tended to be motivated by moral values [2 p. 77]. For the most part, our results confirmed his conclusions. Therefore, we have summarized both sets of findings according to three categories: the understanding of CSR, the role of Buddhist philosophy and the support of local communities.

5.1. Understanding of CSR among Tour Operators: A Lack of Consensus

The most basic finding of this study was that understandings of the term 'corporate social responsibility' varied to a large extent among the Myanmar tour operators. There was no consensus as to what CSR actually means and what it actually involves. The tour operators' responses ranged from having no knowledge of the concept at all to

having quite extensive knowledge about it:

You mean the corporate means... What kind of corporate?

We do business, we make money from the business, so we have to give something back to the community where we live, where we make business [...]. We work with the local people together for the business, we contribute and work with them together.

It became apparent that the respondents whose knowledge of CSR was quite profound cooperated closely with the larger, international tour operators and had most likely benefited from their expertise and access to information concerning this concept which confirms again Than Hlaing Oo's findings.

The responses of some participants were somewhere between these two extremes, such as having a very different understanding of CSR in comparison to Western standards or never having heard of CSR but unwittingly engaging in it:

Many people are doing [CSR] without knowing that they are doing [it].

However, the majority of respondents knew that some socially or environmentally compatible activities needed to be undertaken whether or not they understood the concept of CSR as such:

It is about making revenue [as opposed to] respecting the soci[ety] and communities. In tourism, we show the site. We have to maintain these sites and care for the people that live in these areas.

In general, the respondents' understanding of and engagement in CSR revealed two tendencies, which are described in the next two sections.

5.2. Importance of Donations in the CSR Context in Myanmar

As we reviewed the transcripts of the 17 interviews, the issue of interest here, CSR, was dominated by one word – namely 'donations'. Many of the Myanmar interviewees equated CSR activities with making donations. Donations often took the form of monetary offerings, such as to monasteries, because the monks are concerned with the common welfare of the citizens of Myanmar (e.g. taking care of the elderly). Other interviewees donated furniture to hospitals or schools. Another recurring response to the question 'What is your understanding of CSR?' was that it was an opportunity to donate in emergencies, such as during floods or other calamities. Myanmar experienced disastrous flooding in August 2015, with more than 100 victims and devastating consequences for agriculture and food security [24]. A number of interviewees considered the help they had provided in the form of food and other donations, as well as direct aid to the threatened areas, to be a form of CSR.

A couple of months ago, there was a huge flood, so we

sent all our staff to the areas. We have a budget for CSR, so we bought rice and cooking oil, clothes and sent it to [those in need] – this is what we see as CSR activities.

There appear to be three motivations behind the gesture to donate: the prevailing Buddhist philosophy, the generous nature of the Myanmar people and the oppressive political situation that characterised the previous half-century, when the welfare initiatives of the military dictatorship were either inadequate or completely lacking and the people had to take care of one another. In the interviews, looking out for others was often mentioned as a reason for making donations.

This is what we believe in. To help others. This is our nature [...].

Buddhism always tells us to help people, to be kind to the people that are 'lower' than us. Buddhism always teaches to share. If you have a lot of wealth, you should always share with each other. That is why we are doing a lot of donations; we donate to monasteries, to buildings, all kind of donations.

The [...] people in many areas are quite poor. The government can't help so much, so we have to take care of each other.

However, not all of the respondents equated donations or flood relief with CSR activities – two respondents objected strongly to doing so:

A big amount of money is donated to flood relief. But this is controversial: are we calling this CSR? It is just 'greenwashing'.

To donate [flood] relief is not a project; this just happens. If there is no flood, then maybe it's a fire. It is difficult for me as a local to understand this as a CSR activity.

The results of our interviews with the tour operators in Myanmar confirm Oo's (2016) findings concerning the influence of Buddhist philosophy on CSR, and they show that Myanmar is the highest-ranking country in the world in term of generosity, especially considering that its citizens could not expect much support from the former military government in cases of personal or national crises such as flooding.

5.3. Community Involvement as Part of CSR

Community involvement is another element of CSR that many of the respondents mentioned. Apparently, community initiatives are the essence of CSR, according to the interviewees, with environmental activities being of minor importance. For example, respondents often mentioned getting involved in community-based tourism (CBT):

I am looking to do CBT. This is my official target and this will also be part of the CSR, because I can do business with the local people, and I can share the profit

with them, so they can sustain their living.

In addition to making plans to directly involve locals through CBT programmes, the tour operators mentioned the possibility of including them on their tours to allow an intercultural exchange and promote education:

During a culinary tour, they are talking to foreigners, they will know what the foreigners do and they have a chit-chat and the village people will get more education. My target is [...] education.

Furthermore, a few respondents noted that it is necessary to work with local suppliers and that that they wanted to achieve CSR along the entire value and supply chains:

When we have the comparison between two hotels, let's say Mr. A and Mr. B, and Mr. A has a good work ethic, pays his staff well, etc., we would rather work with him.

The well-being of staff was another aspect of CSR activity mentioned by a few respondents, which conforms to the Western understanding of the concept. A major obstacle to such an opportunity is the lack of sustainably managed hotels or sustainable options for tour operators to work with.

5.4. Further Barriers to Implementing CSR

Besides the above-mentioned insights, the divergent understandings of CSR expressed by the people of Myanmar relate to their education and knowledge and to their mindset when it comes to planning. In general, the majority of respondents were eager to learn more about responsible business and CSR: *"I would like to get more knowledge, attend more trainings"* (IP9) – which is not surprising, considering the background of many of the professional tour operators we interviewed. Apparently, a number of the interviewees had been trained not in the fields of tourism or business affairs but rather in such unrelated subjects as dentistry or chemistry. (It should be noted that for decades the only academic disciplines available to the citizens of Myanmar were in the hard sciences, such as engineering, medicine, physics, or chemistry; disciplines such as tourism, philosophy and the soft sciences [social, historical and cultural subjects] were not available to them.)

Some interviewees gained access to the tourism business through relatives, as explained by one of the respondents:

So now that tourism becomes more present, every businessperson wants to set up a tourism business, but they don't have any idea about the concept of tourism. They hire some staff, some have certificates, some have experience, but we need to educate them to have a proper concept of what tourism is. (IP5)

Hence, educational training is another important aspect. So far, only short-term vocational training courses (lasting two months or less) have been offered to the employees of tour operators and travel agencies. Myanmar is currently working with the ASEAN office on plans to establish a

standardised training programme for these professionals so the issues of CSR and responsible business practices can be integrated into the curricula:

So in the future, if we can provide more information about what CSR is, maybe [those working this field] will be better able to distinguish CSR from donations. (IP5)

Respondents also pointed out that the concepts of time and planning as understood by many of the Myanmar tour operators appeared to be lacking. According to at least two of the interviewees, the long-term thinking necessary for understanding why CSR is important was absent:

People are satisfied with what they have today – that is enough; they don't worry about tomorrow. (IP7)

This perspective is probably influenced by the Buddhist attitude to time and space, which is different from our Western concept of time: *"Very basically, in most schools of Buddhism, [it] is understood that the way we [in the West] experience time – as flowing from past to present to future – is an illusion. Further, it could be said that the liberation of Nirvana is liberation from time and space"* [25].

Thus, it would be worthwhile to discuss with Buddhist philosophers whether the concept of time in the Buddhist context is controversial or similar to that of Baláš and Strasdas [4], who regard CSR as a process of development, having no specific points of entry and fulfilment. Some commonality and even synergy between Buddhism and the concept of CSR could be addressed in our efforts to translate CSR into terms that are easier to understand for a Myanmar Buddhist. This suggestion leads us to a review of what we learned from our study and a number of recommendations regarding the future of CSR in Myanmar.

6. Conclusion and Recommendations

There is very little literature that focuses specifically on CSR in Myanmar, and the rest addresses CSR in the context of international corporations rather than on locally owned and run organizations, predominantly those in the tourism industry. (An exception is the master's thesis written by Than Hlaing Oo, 2016.) Therefore, the aim of our research was to determine how the people involved in this industry conceive of CSR and to what extent their understanding of this concept is evident in their operations.

6.1. Contributions to the Literature

This study adds several valuable and interesting insights to the academic literature.

First, it shows that the tour operators we interviewed had different explanations for the concept of CSR (e.g. some regarded CSR as a form of donations, while others saw it as a form of community involvement). In addition, there were considerable differences in the extent to which these

operators were actually aware of or familiar with the concept of CSR, with some respondents never even having heard of corporate social responsibility before they were interviewed. These findings confirm the claim of Schneider and Schmidpeter [26 p. 18] that CSR can be deemed an “unprecise concept”.

Second, when considering the elements that constitute a proper understanding of CSR, as suggested by Baláš and Strasdas [4] (see earlier section entitled Our Understanding of CSR), it becomes apparent that the tour operators’ understanding of CSR is biased towards the social component of the seven principles proposed by these researchers – that is, the triple bottom line (“people, planet and profit”). Although many of the respondents met the *stakeholder orientation* criterion, and the *value chain orientation* has also begun to play a more important role in their activities (e.g. some tour operators prefer to choose sustainable hotels and means of transportation), environmental concerns (as part of the triple bottom line) appear to play a subordinate role when it comes to applying CSR, with only a few of the respondents mentioning the importance of energy efficiency in the office or the need to introduce better waste management practices. The principle of *voluntariness* can be linked to the Myanmar concept of donating time for CSR activities. Still, a holistic management approach might be difficult to implement in the years ahead. After decades of dictatorship, Myanmar’s managers still prefer the top-down management style, which conflicts with the philosophy of CSR. Moreover, transparency remains a challenge, with Myanmar still ranked 147th (out of 168 countries) in terms of corruption [27].

Finally, Myanmar’s political and economic situation of the past six decades played an essential role in explaining what might be considered the backwardness of the country in terms of understanding and implementing CSR. Because its economy was closed off and restricted from commercial interactions with the outside world, Myanmar was unaware of the growing recognition, in other parts of the world, that businesses and corporations needed to be more socially responsible. Thus, it was not possible for Myanmar to observe and imitate global trends and developments in order to be internationally competitive. Of note, this setback is in keeping with the suggestion made by Baláš and Strasdas [4] that CSR is an ongoing process shaped by societal and environmental developments. These circumstances explain not only why Myanmar has lagged behind other countries with respect to CSR, but also why CSR is understood differently there than elsewhere – in Europe, for example. The revelation that CSR in Myanmar is often seen as equivalent to making donations is unequivocally shaped by (1) the influences of the predominantly Buddhist lifestyle in Myanmar and (2) the urge for its citizens to care for one another, having lived under a regime that failed to do so while the country was under the control of a military dictatorship.

7. Recommendations

We offer the following recommendations to assist in implementing CSR concepts in the tourism sector of Myanmar.

Consult stakeholders. Häusler [28] and Häusler and Baumgartner [29] describe in more detail the intense multi-stakeholder processes required to formulate Myanmar’s Responsible Tourism Policy (2012) and the Policy on Community Involvement (2013) as a first important step towards encouraging the participation of all those involved in the tourism sector. However, in the early stages, only representatives of the private tourism sector and the government joined in the stakeholder meetings; local non-governmental organisations (NGOs) and civil society organisations (CSOs) were not usually invited to join the round-table discussions – in fact, few such organisations existed in Myanmar. Today, in 2016, that situation has changed completely. Not only have a wide-ranging group of newly established NGOs and CSOs been asked to participate in the multi-stakeholder process and support the reviewing of these official policies, but, in light of the religious perspective discussed in this paper, we also recommend that Buddhist leaders be invited to add their input and thus help define the meaning of CSR and responsible business in tourism in Myanmar.

Understand the local and national context. Myanmar has been struggling with the same issues faced by every other less developed country: corruption, inadequate infrastructure, under-resourced public services and a less well skilled and educated base. Although some CSR approaches that have worked well elsewhere and can be adapted, others may not translate to Myanmar, so “*the cookie cutter [approach] should be avoided*” [19]. International consultants engaged to facilitate the implementation of CSR and responsible business practices in the tourism sector would benefit from a deep understanding of the complexities of Myanmar’s recent history and from taking into account the impact of decades of ethnic conflicts, human rights abuses, religious diversity and military rule before advising Myanmar colleagues on how to implement the more typically Western concept of CSR.

It is hoped that well-designed CSR initiatives will consider these conclusions and recommendations and thus contribute to the goal of sustainable tourism development in Myanmar.

Development of future research lines. Quantitative research should be conducted to show that these findings can be generalised to other contexts that are similar to this Myanmar case.

Appendix: Interview Partners

IP X gender (age), location, joint venture (JV) / locally owned company (LO), position in company

IP 1 male (approx. 60 years), Yangon, JV, managing director

IP 2 female (approx. 40 years), Yangon, LO, owner/managing director

IP 3 male (approx. 60 years), Yangon, LO, owner/managing director

IP 4 male (approx. 50 years), Yangon, JV, owner/managing director

IP 5 male (approx. 35 years), Yangon, JV, owner/managing director

IP 6 male (approx. 55 years), LO, Nyaungshwe, hospitality trainer

IP 7 female (approx. 30 years), LO, Yangon, owner/managing director

IP 8 female (approx. 45 years), LO, Yangon, owner/managing director

IP 9 female (approx. 35 years), LO, Yangon, owner/managing director

IP 10 male (approx. 30 years), LO, Yangon, Yangon, owner/managing director

IP 11 female (approx. 70 years), LO, Nyaungshwe, Hotel HR manager

IP 12 male (approx. 40 years), LO, Nyaungshwe, Hotel manager

IP 13 male (approx. 50 years), LO, Yangon, owner/managing director

IP 14 female (approx. 35 years), LO, Yangon, owner/managing director

IP 15 male (approx. 30 years), LO, Loikaw, owner/managing director

IP 16 female (26 years), LO, Loikaw, owner/managing director

IP 17 male (25 years), LO, Loikaw, son of owner

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