

**THE PERCEPTIONS OF ETHICAL LEADERSHIP IN VIETNAMESE MANAGERS
WORKING IN MNC SUBSIDIARIES IN VIETNAM**

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THE PERCEPTIONS OF ETHICAL LEADERSHIP IN VIETNAMESE MANAGERS WORKING IN MNC SUBSIDIARIES IN VIETNAM

Research on ethical leadership (EL) has burgeoned in recent years due to high-profile ethical scandals in some of the world's largest organisations. A closer examination into the institutional influences remains limited. Mainstream research tends to view EL as static phenomenon that can be solved by applying a set of empirically best practices. The purpose of this study is to inquire into how EL is thought about and practiced by managerial leaders in MNCs subsidiaries and what the institutional factors are that influence these. Data was collected from Vietnamese managerial leaders working in MNC subsidiaries in the manufacturing sector. The findings indicate that when faced with a set of competing institutional logics, Vietnamese managers tend to activate their personal ethical reference system when making ethical decisions. Both the theoretical and practical implications of the findings are discussed.

Track: Leadership and Leadership Development

Key words: ethical leadership, institutional logics, Vietnamese managerial leaders, MNCs subsidiaries

1. Introduction

Research into EL has burgeoned in recent years due in part to high profile scandals and the desire of organisations to maintain positive public relations (Ahn et al. 2018; Páez and Salgado 2016; Zhang et al. 2020). These have occurred in different countries and industries such as the subprime mortgage banking collapse and the Volkswagen emissions scandal (Amernic and Craig 2013; De Roeck and Farooq 2018; Edwards et al. 2019). The mainstream literature indicates that ethical leaders are thought to possess certain moral characteristics and being influenced by a set of predetermined values and having power to create and enforce an organisations' ethical climate and culture (Paterson and Huang 2019; Zhang et al. 2020). Another approach to EL is a shift to a more ontological perspective which argues that ethics should be situated among daily activities (Clegg et al. 2007). This study does not reject the mainstream and critical approach, instead it offers a novel approach that complements and fills the gap of these EL orientations, which is institutional logics (ILs).

Our examination of the current literature indicates that little is known how individuals are influenced by the institutional context which shape their ILs and then perceptions of EL. Employing a qualitative approach based on semi-structured interviews with Vietnamese managers working in MNCs' subsidiaries in Vietnam, this paper explores how the ILs of managers shape and influence the implementation and operationalisation of ethical practices. Our main research question is "How do the ILs of Vietnamese managers working in MNCs' subsidiaries influence how they perceive and practice EL?" We examine this issue in the context of Vietnam. In 2016 the Taiwanese corporation Formosa Plastics was responsible for a toxic spill that polluted waters around Hà Tĩnh, Vietnam and surrounding provinces, damaging marine life and livelihoods of people reliant on the fishing industry (Van and Nguyen 2019).

The study offers some pivotal theoretical contributions. First, our findings and thematic analysis (TA) demonstrate that there are some similarities with the current literature on the perceptions of EL in Vietnamese managers on humanism and compassion. However, the ILs of these perceptions are rooted in the Vietnamese culture and ethical religious-philosophical ideology which lead to distinctive ethical decisions. The paper also contributes to leadership literature by offering an in-depth understanding of the underlying Vietnamese culture and history which yield distinctive perceptions of EL and ethical practices. The knowledge developed from this study provides a basis for more effective governance of MNCs operating in Vietnam to enable them to pursue culturally appropriate approaches to EL aligned with the country's institutional environment. The paper starts with a theoretical background of EL and its conceptual development and theoretical approaches. This is then proceeded with a section on multiple ILs and micro-level ILs. We then present our data collection, data analysis and empirical findings. Finally, the theoretical contributions, managerial implications and future recommendations are offered.

2. Ethical leadership

This section will cover key definitions and theoretical underpinnings of EL literature. Although research in EL is fragmented, there are some current orientations, including mainstream research, critical research and institutional research (see Figure 1).

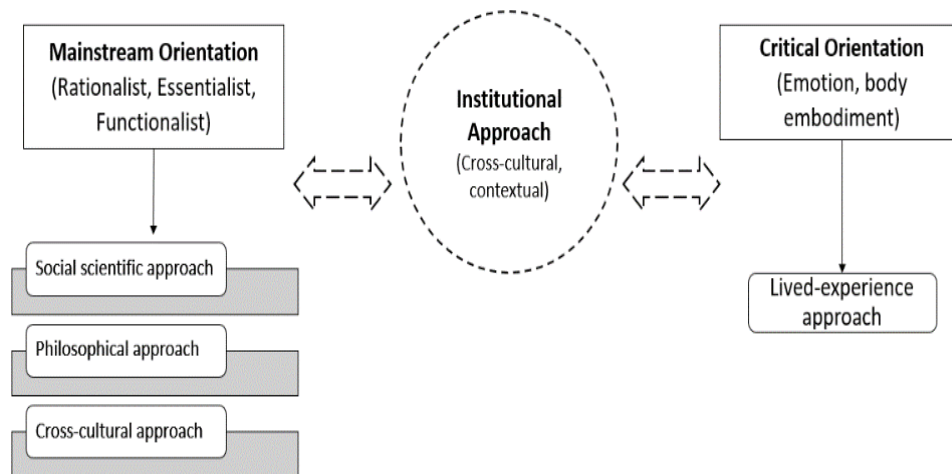


Figure 1: Research on EL

2.1. Mainstream Orientation

Mainstream management research views EL as a set of incorporated behaviours rooted in transformational and transactional leadership, where leaders are thought to rationally act with consciousness and being competitive for the sake of their attractiveness and organisational effectiveness (Brown et al. 2005; Kalshoven et al. 2011). EL is formally defined as “the demonstration of normatively appropriate conduct through personal actions and interpersonal relationships, and the promotion of such conduct to followers through two-way communication, reinforcement and decision making” (Brown et al. 2005, p. 120). This popular definition of EL comes from a social scientific approach which explores how ethical leaders are perceived as role models, and how followers reciprocate these ethical behaviours (Bavik et al. 2018). Within mainstream management research, there is another philosophical approach which provides normative frameworks from a set of moral philosophies to outline a leader’s responsibility and commitments (Avey et al. 2011; Bedi et al. 2016). In addition, there is a cross-cultural approach based on the “national cultural dimensions” by Hofstede and the GLOBE project (Hofstede and Minkow 2010; House et al. 2004). However, scholars have started to criticise the mainstream research due to its reliance on “a narrow set of universally desirable behaviours (e.g., honesty and trustworthiness)” (Fehr et al. 2015, p. 184). It tends to focus on EL with pre-existing ethical standards and justice (Ciulla et al. 2018) where ethical leaders are almost treated as individuals with right traits and behaviours situated in a fixed context (Liu 2017b). The cross-cultural orientation has yet able to understand the complexities in social interactions, institutional dynamics and dilemmas of EL.

2.2. Lived-experience Orientation

The lived-experience orientation takes a more ontological perspective which argues that ethics should be embedded, situated and contextually bounded in everyday activities and lived experiences (Clegg et al. 2007). For instance, Edwards et al. (2019) posit that current literature on leadership, and especially EL tends to view leaders in a beautiful way of being competitive, powerful and dominant, thus calling for bringing back the ugly in the study of EL. Taking the idea of tragedy based on Hegel’s interpretation, Amiridis (2018) figured that leaders are often confronted with ethical paradoxes of not only explicit borders of good and bad options, but also good and good ones, which requires them to sacrifice one or compromise to make final decisions. The study unfolds the lived experiences of leaders who are usually embedded in the impossible binds of ethical resolutions. However, the lived-experience approach is still limited in conceptual research, lacking empirical studies to understand the relational-contextual, the

normative-empirical, and the normative-descriptive approaches (Edwards et al. 2019). Also, this approach largely focuses on the issues of affection and emotion.

2.3. Institutional Approach

According to Keck et al. (2018), there is a lack of an effective framework to deeply understand the contextual influences of EL on the individuals' evaluations. Pircher Verdorfer and Peus (2019) have pointed that the construct of EL is one-dimensional which simply merges the two concepts of moral person and moral management together, whereas according to the author the two constructs in reality are interrelating and much more complex. Huq and Stevenson (2020) employed institutional theory to examine how institutional pressures influence the implementation of ethical practices, in particular the socially sustainable practices in apparel industry suppliers in Bangladesh, as well as which pressures in Bangladesh institutional contexts impact the decoupling of practices in the daily basis of suppliers. Nite and Bopp (2017) contended although current research attempts to understand what it means to be an ethical leader, so far there are still difficulties in investigating the perception of EL. This is due to different kinds of ethical philosophical framework, as well as the complexities of institutions that the leaders are embedded in. Following this study, we argue that there should be a more holistic and systematic approach to look at EL, taking into account the embedded mechanism that each individual is subjected to and the degree and extent at which individuals relate to certain ILs in making their ethical decisions.

3. Institutional Theory

Institutional theory has been most applied in the fields of political science, management and organisational studies; in the latter to understand how organisations remain stable and maintain themselves over time (Gümüşay et al. 2020). This was complemented more recently with new institutionalism or "neo-institutional theory", which focuses on the evolution of societal institutions and its impact on organisations (Valle-Cabrera 2006). According to Shadnam and Lawrence (2011), institutional theory is a powerful lens to look at morality and moral conduct because it assists to understand the underlying socially constructed beliefs, norms and rules that guide and allow organisational actors to negotiate and enforce within their field. However, an over-emphasis on institutional isomorphism on the part of organisations and their leaders neglects the constantly changing environment they find themselves in (Lounsbury 2008). Socialist have shifted their focus on one of the most dominant and emergent approaches in institutional theory, which is ILs.

3.1. Institutional logics (ILs)

IL is defined as "the socially constructed, historical patterns of cultural symbols and material practices, including assumptions, values, and beliefs, by which individuals and organisations provide meaning to their daily activity, organize time and space, and reproduce their lives and experiences" (Thornton and Ocasio 2008, p. 101). It can be understood that when facing a contextual situation, organisation or individuals will search for appropriateness through a pool of possible sets of social norms, which is the main approach of ILs perspective (Vurro et al. 2011). Therefore, ILs are integrated in the process of actors (organisations and individuals), in this case the managers in MNCs' subsidiaries, in turn forming their attitudes and perceptions towards EL. The perceptions of EL in managers in MNCs' subsidiaries will be influenced by the ILs that they are embedded in, which leads to unique behavioural responses in ethical decision-makings.

This paper employs ILs because it is argued that it provides a valuable means to understand EL, taking into account the multi-layered context that the managers are embedded to make ethical decisions and practices. Reay and Hinings (2009) and Pache and Santos (2013)

agreed that so far, few studies have touched upon the micro-level view of organisational actors in managing their co-existing and competing ILs in a daily basic activity despite its essences of giving a more nuanced insight. Following these authors this paper goes beyond that to not only investigate the multiple ILs that the managers are embedded in, but also the individual processes that a person perceives, make sense of EL and translate that into their ethical practices. We represent this in Figure 2, where we reproduce and develop Thornton et al (2012)'s cross-level model and the micro-level individual responses by Pache and Santos (2013) and Reay and Hinings (2009) into three phases, as an analytic framework for understanding perceptions of EL and their ethical practices in the managers working in MNCs' subsidiaries.

3.2. Integrating ILs into EL

Through the cross-level model (Thornton et al. 2012, p.85), we can see that perception and the practices of EL are not simply a compliance and conformity to the institutional pillars such as regulative, normative or cultural-cognitive pillars. Instead, there is an interplay of a variety of institutional orders subjected to certain institutional environments and context that shape the embedded ILs of the individuals in terms of EL. These institutional orders are correlated to shape specific ILs of an individual. This is classified as the phase 1 – institutionalisation. In phase 2, due to the level of exposure and relatedness to a certain institutional context (Pache and Santos 2013), in this case the MNCs, organisational actors would confront a set of co-existing and competing ILs that require them to manage and make ethical decisions. Reay and Hinings (2009) argued that micro-level organisational actors (managers) can face a paradox where there is no dominant logic to guide them and that there exist certain types of co-existing but competing logics that require them to keep their identities and involved in practical collaborations. We term this phase as Problematisation. Finally, phase 3 is the adaptation phase in which the process of communication and negotiation of multiple logics will allow individuals to respond to ethical dilemmas and paradoxes by reinforcing their perceptions which may maintain or change their ethical practices.

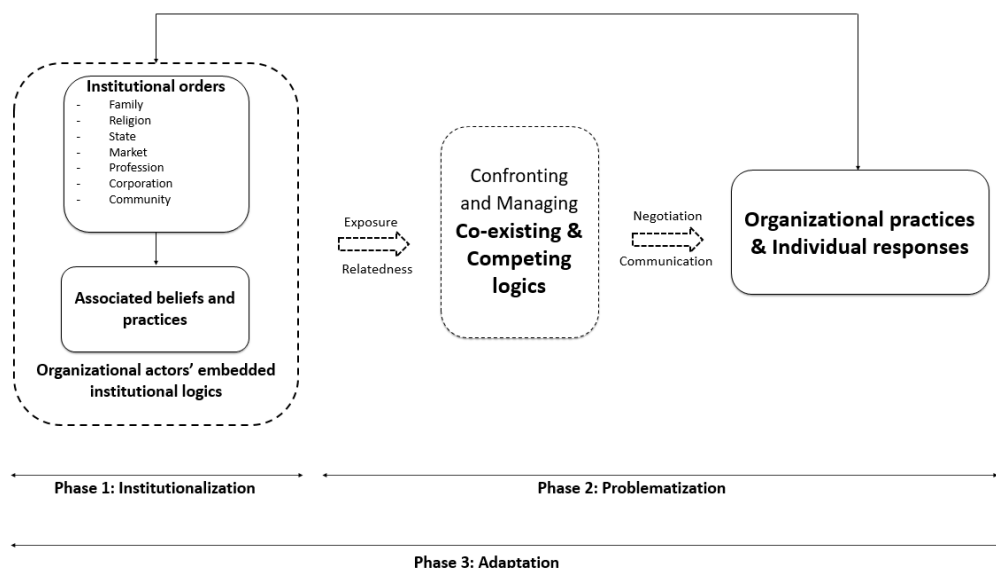


Figure 2: Three phases of institutional process applied to EL

4. Methodology

4.1. Research Context

The study focuses on MNCs with subsidiaries in Vietnam as a type of organisation to examine EL. Since 1986 Vietnam has become increasingly integrated into the global market economy, where MNCs from a range of host countries have now set up subsidiaries throughout the country (Fforde 2019). However, this has presented Vietnam with a number of challenges, one of which has been high-profile ethical crises putting at risk the reputations of MNCs, the wellbeing of workers and the country's increasing economic prosperity (London 2015; World Bank 2016). Given the limited studies on EL in the Global South from an ILs lens, this paper adopted an exploratory qualitative approach (Tan and Nojonen 2011). In particular, we follow a pattern inducing technique which is one popular technique to capture the ILs from a bottom-up, inductive approach (Reay and Jones 2016).

4.2. Thematic Analysis (TA)

We employed TA as a form of qualitative research. TA is a flexible method used in social sciences, allowing us to understand the insights of the meanings and human experiences underpinning in a specific context rather than assigning universal meaning (Clarke et al. 2015). This is well suited with the research question of this paper which seeks to explore the perceptions of EL in Vietnamese managers working in MNCs' subsidiaries in the context of Vietnam. In support, "thematic analysis is a method as opposed to a methodology, the latter being underpinned by particular theoretical frameworks such as interpretative phenomenological analysis (phenomenology) and grounded theory (interactionism)" (McCauley et al. 2020, p. 375).

4.3. Participant selection

The unit of analysis is the Vietnamese managers working in MNCs' subsidiaries in Vietnam in the manufacturing sector. We used a combination of "selective" and "snowball" sampling to identify participants: (a) selective in that participants can articulate on the research question and they were identified through the first author's professional and personal networks (Creswell 2017), and (b) snowball in that once a number of initial participants were chosen, they were asked to recommend other managers for the study (Turner and Mavin 2007). Semi-structured interviews were conducted in Vietnamese with 33 participants who are Vietnamese managers working in 17 MNCs' subsidiaries in Vietnam (see Table 1). Due to the COVID-19 pandemic, the interviews were conducted totally online from September 2020 to December 2020 through online platforms such as Skype, Facebook Messenger and Zalo. The duration range of the interviews were between 20 minutes to 80 minutes. The interviews were audio-recorded, transcribed and translated from Vietnamese to English by the first author who is a Vietnamese native with English fluency. These results were further verified by others. The interview protocol began with general questions about participant's background such as work experiences, position, main roles and tasks. After that, questions were asked about how the managers understand and perceive the concept of EL and how they negotiate and make sense of EL practices and decisions under ethical dilemmas.

Participants	Position	Participants' organisations
1	Production Supervisor	A
2	Marketing Manager	A
3	Production Manager	A
4	Production Manager	A
5	Director of Sales	B
6	Production Planning Manager	C
7	Quality Control Manager	C
8	Sales Manager	D
9	Production Team Manager	E
10	Supply Product Leader	E
11	Operation Lean Manufacturing Director	E
12	Supply Leader	E
13	Components Director	E
14	Sustainable Development Manager	E
15	Trade Marketing Manager	F
16	Channel & Category Development Manager	F
17	Regional Area Manager	G
18	Development Manager	G
19	Sustainable Manager	H
20	IT manager	H
21	Factory Manager	I
22	Facility Manager	I
23	Environmental Sustainability Manager	J
24	Brand Manager	J
25	Business Intelligence Manager	K
26	Engineering Project Manager	L
27	Team Leader	L
28	Export Sales Manager	M
29	Deputy Manager	N
30	Quality Control Manager	N
31	Senior Supply Chain Manager	O
32	Development Manager	P
33	Sales Manager	Q

Table 1: Participant Information

4.4. Data Analysis

The data analysis process combined Clarke et al. (2015) TA and Miles and Huberman (1994) approach, supporting with Corbin and Strauss (2014) open coding approach. Specifically, Step 1 is the familiarization process where the researcher immerses in the interview transcripts and interview notes. Step 2 is to generate initial codes through an open coding approach (Corbin and Strauss 2014). A set of provisional categories were created with appropriate labelling themes. A descriptive coding table was developed, followed by an interpretive coding process where interview transcripts were reviewed in detail for pattern-matching, detecting regularities and through constant comparison, leading to more specific codes (Corbin and Strauss 2014). The codes were aggregated and grouped into first-order categories. Step 3 is to search for themes where we combined the first-order categories to more refined second-order categories. Step 4 is to review the themes where we combined the second-order categories to final aggregated themes. In step 5, we developed a conceptual model connecting the themes together that center around different dimensions and connections of EL and ILs emerging from the data.

5. Findings

This section outlines our findings on the perception of EL from Vietnamese managers who work in MNCs' subsidiaries in the manufacturing sector in Vietnam. The findings suggest that the perceptions of EL in Vietnamese managers working in MNCs' subsidiaries in Vietnam are defined by an intersection of their personal ethics of "tâm" and corporate ethics compliance. However, the perception of EL is not fixed, rather it is a temporal-based process of the individuals' own experiences and situations where they have to confront a set of competing ILs, which enhance and hinder their own perceptions of EL. In managing such paradoxes, the Vietnamese managers tend to justify relying on the informal ILs (etc., cultural values) and accordingly activate their own ethical-personal reference system to make sense of the ethical issues and devise ethical decisions. Through this process, the ethical decisions include the

process-based decisions, and the humanistic and self-dignity decisions. Although the MNC logic influence and strengthen the perceptions of EL in Vietnamese managers in MNCs' subsidiaries, the personal ILs become significantly powerful to influence the ethical practices and decision-making of EL in an emerging country like Vietnam where there remain gaps between the formal and informal institutions. We report the findings and the dominant themes (see Table 2 and Figure 3), discussing how the ILs influence how Vietnamese managers practice EL.

2 nd order themes	Illustrative Quotes
Humanism	<i>"Humans should be ethical because we are not machines. A machine can't be ethical". (Participant 16F)</i>
Anti-corruption and Transparency	<i>"First and foremost, it is transparency. Second, it's about avoiding corruption and bribery." (Participant 23J)</i> <i>"In Vietnam when doing business, giving gifts and receiving gifts between the partners is very normal. Before I saw this very normal too. However when I worked at MNCs, I realized that they take into account these things very seriously, and they have very strict rules on that." (Participant 28M)</i>
The rule of law and the normalized attitude	<i>Our practices of CSR/sustainability is not actually coming from Vietnamese law, we have stricter rules here. (Participant 14E)</i> <i>"The Vietnamese government standard in business ethics or ethical values in general is very low, almost nothing. You know even the environment law is written by *** because in Vietnam, they just simply throw rubbish to a river". (Participant 10E)</i>
Process-based decisions	<i>"The first question I make for myself: What is the right thing to do? Whether in that situation things are right or wrong. If it is right, how do we determine that it is right? I use two criteria to evaluate the situation. First, if I work for a corporation, I need to place myself in the company's process, such as their policy or whatever rules. Second, I also need to question myself, if that company's process is right, whether there is any impact to anybody. If the answer to these questions is YES, it is the right thing to proceed. If only one is YES, my final decision is NO". (Participant 31O)</i>
The humanistic and self-dignity decisions	<i>"At the end of the day, ethics involves humans... to encourage a subordinate to trust you and to come over the difficulties, you need to win the issue of 'tâm'" (Participant 16F)</i> <i>"If you don't have dignity, you only work when someone is watching you otherwise you just play out or do something for your own benefits or being ethically fake... If your expertise is not good enough, that's ok, you can learn. But if you don't have morality/ethics, you can't learn anything." (Participant 21I)</i>

Table 2: Illustrative Quotes

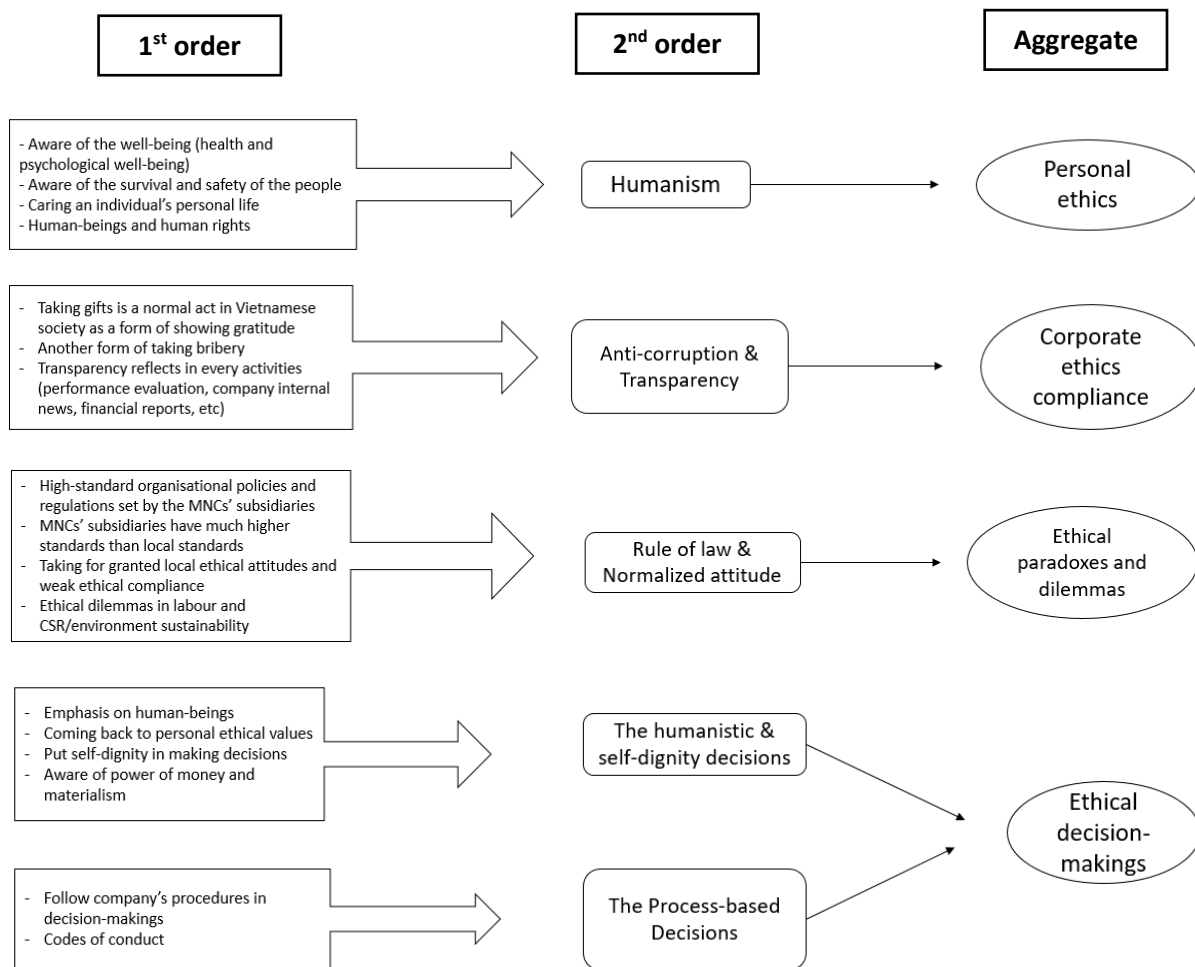


Figure 3: Data Structure and Themes

5.1. Personal ethics

Based on the analysis, we discovered that the Vietnamese managers have their own personal ethics which is strongly reflected in the Vietnamese concept of “tâm”. The concept of “tâm” (xin in Chinese) is classified as sino-Vietnamese and is rooted in Buddhism and normally translated as “heart-mind” or “wholehearted” (Meeker 2019). The data shows that participants mentioned “tâm” when talking about EL even though the majority of the participants are non-religious. “Tâm” is defined as “the bearer of inner awareness, sentiment, knowledge and moral judgement” and it aims to describe the “inanimate, reflective, perceptive, sentient, sympathetic dimensions of human nature” (Marr 2000, p. 770). One aspect of “tâm” is humanism, meaning that whatever they do, the Vietnamese managers think of the people. The humanism aspect mentioned by the Vietnamese managers largely relies on the nature of sympathy and caring which belong to the virtue of compassion in the concept of “tâm” (Chiricosta 2015). This nature of compassion (sympathy and caring) is reflected through two distinct ways.

First, the humanism aspect reflects through the way the Vietnamese managers are aware of the well-being (health and psychological well-being), as well as the survival and safety of the people. Reflected on her own experiences, participant 1A said that when she was in her junior position, she noticed some managers treat the workers not in a good way, especially in the way they use abusive words. For her, it is aggressive because the workers are human, they deserve better things. Similarly, although Participant 9E was very disappointed with one of the team members who she had severe conflict with and who never listened to her, she was suddenly startled when her higher manager asked if she would like to fire that person. Participant 9E noticed that it is cruel, and it lacks a human sense if she kicks out a person just

because she cannot get on well with that person. Second, humanism is also about caring for an individual's personal life. It means that a subordinate or a colleague has a family and personal life and as an ethical leader, you need to respect that. For instance, Participant 27L indicated her anger and disappointment when a foreign boss required one of the subordinates to solve an urgent task when it is late at night and that subordinate was busy taking care of her little baby:

“Although I know that it was urgent, he has an assistant, his assistant can do that. I know it's hard for him because it's business, it's money. But we always talk with each other in that situation, he was so cruel.”

5.2. Corporate ethics compliance

The corporate ethics compliance of the Vietnamese managers also influences the way they perceive EL. This ethics compliance describes the issue of anti-corruption and transparency which is strongly highlighted in the discussions of the participants. Anti-corruption is a very serious policy that MNCs' subsidiaries emphasise because corruption is a taking-for-granted issue in the business context in Asian countries, in particular Vietnam. Gift-giving or gift-exchange is considered as a way to demonstrate gratitude, mutual respect and appreciation between the business partners, which assists in strengthening the business relationship as well as personal relationships (Mai et al. 2009). These are viewed as unacceptable from the West business practices which creates challenges for the managers who have to work under the institutional context and with the partners whose ILs rest on these kinds of business practices. This is true in our interview data that the Vietnamese managers especially emphasised that anti-corruption is strongly performed in their business operations. Each organisation has their own policy on this. For example, working as the sustainability manager who does audit for the MNCs' factories, Participant 23J concerned the acts of giving bribery from the factories executives.

“The factories of course know what they do well and what not. So, they always try to give a bribe (corruption) to the auditors. Because the majority do this, they take this as normal. When you are in this position with experiences, you can easily spot these behaviours and know their intentions”.

Due to the issue of corruption, transparency is becoming extremely significant in EL in MNCs' subsidiaries in Vietnam. Transparency must be reflected in any activities, from performance evaluation to company internal news, financial reports and codes of conduct. Transparency is important in the manufacturing sector because it involves the act of product quality, CSR and sustainability where the managers have to deal with the factories, the partners and the suppliers whose ILs rest on giving bribery and gifts. Participant 7C added *“Because my work is about QA, I have to be straightforward and transparent”.*

5.3. The rule of law and the normalised attitude

During the process of practicing EL, the Vietnamese managers have been facing ethical paradoxes and dilemmas, between the rule of law and the normalised attitude. The rule of law reflects the high-standard organisational policies and regulations set by the MNCs' subsidiaries. The participants argue that the MNCs' subsidiaries adhere to the headquarters international standards which are normally much higher than the Vietnamese local standards. The organisations strictly enforce, commit and follow their regulations and policies and will have appropriate sanction if things go against that. In contrast, the normalised attitude includes the weak ethical compliance and taking-for-granted local attitudes. These resulted in two popular dilemmas in labour and CSR/sustainability.

5.3.1. Labour

Overtime (OT) is an issue that creates headaches for Vietnamese managers working in the factories because they have to deal with hundreds of workers' lives and management. According to the participants, the Vietnamese law indicates that a worker cannot work surplus more than 200 hours a year. The OT hours in MNCs are even lower than what is set by the Vietnamese law, subject to the requirements of the headquarters. The participants reported that if the workers work exactly the appropriate number of hours indicated by the law or the organisational policies, their maximum salary can reach to only 5 million VNĐ (approximately 200 US dollars) a month. This amount of salary is not enough for them to have a good standard of living, especially for those who have family to take care of. That is the reason the workers always choose to work in the factories site or MNCs' subsidiaries that allow as much OT as possible because they can earn more money. So, the managers stand in the conflict of adhering to the law and regulations and retaining the workers whose attitudes are localized. For example,

“OT is always an issue for organisations in Vietnam...The workers are ready and happy to work OT because it helps them to have more money to support their family in a month...So if the organisation follow American standard in this situation, the workers don't have enough money for a good life.” (Participant 10E)

Therefore, the Vietnamese managers are facing two ethical paradoxes. The first one is the legal responsibilities which they need to strongly follow the laws and regulations with very high standards, whereas the second one is to cope with the localized attitude of people who want to increase their earnings as they are the main essences in the production process. The managers cannot ignore the law but their “tâm” cannot ignore the life of the workers either. Even if they choose to ignore the life of the workers, the workers will leave the organisations to find a place that allows more working hours.

5.3.2. CSR/sustainability

In terms of CSR/sustainability, the rule of law indicates an emergence in the awareness of the environment which must be applied in every MNCs' subsidiaries operations. A senior manager reported he has witnessed a new trend of environmental ethics in the management of manufacturing sector. In contrast, the normalised attitude indicates a lack of awareness of the environment and sustainability. Participant 19H added *“The compliance regulations are devised far beyond the Vietnamese regulations. The MNCs always do better than what is expected by the government because they want to keep their image and their commitment.”* These described situations create a dilemma. The managers working MNCs' subsidiaries want to strictly follow the high-standard values to increase their reputation, but the partners they work with cannot afford this and they would try to conceal this. The gaps make it hard for Vietnamese managers to make ethical decisions.

5.4. Ethical Decision Makings

The above sections indicate that there exist competing sets of belief systems that influence the ethical practices and decision-makings of the Vietnamese managers. The Vietnamese managers have chosen certain types of ethical decisions, including the process-based decisions and the humanistic and self-dignity decisions.

5.4.1. Process-based decisions

The Vietnamese managers emphasised that the first thing they look at to make ethical decisions is whether that kind of situation is mentioned or included in the policies or the process of decisions designed by their organisations. The final ethical decisions can be justified using the corporate process and procedures. Arguing that what is right or wrong ethical decisions are subjective, Participant 20H prefers making decisions that align to the company rules especially

when that case is transparent enough to make decisions based on company process. Participant 31O looks at two criteria to make ethical decisions. First, that is the corporate process or the policies. Second, he needs to see even if the corporate process is supposed to be right, whether it has any impacts on people. If he realises that these two criteria is good, that is the right thing to do. But if only one thing is good, his ethical response would be a NO. Based on the data, we find that the participants tend to activate their personal ethical system to make ethical decisions if the ethical paradoxes/dilemmas go over what is demonstrated in the company process/policies. This will be discussed in the next subsections.

5.4.2. The humanistic and self-dignity decisions

In terms of labour and the issue of OT, reflected on his own story, Participant 13E knew *** company, which is his company's outsourcing factory did not meet the environmental criteria and that they still have the certificate granted by the Vietnamese government. He could choose to work with them because nothing is wrong here. If he chooses not to work with them, hundreds of employees would be jobless, and this is unethical too. Therefore, standing in such ethical dilemmas, Participant 13E had to come back to his own values. He finally decided to hire an international audit to check the environment compliance of *** and realised they actually did not meet any criteria. He then closed that factory and moved all the products and materials to another country, while at the same time trying to quickly develop a new factory in Vietnam that fulfils the environment test. He also ensured that the workers were being paid with basic salary. It took so much money however he felt that in every of his decisions, the focus is human. In addition, the self-dignity decisions reflect the way the Vietnamese managers put their dignity as the focus in making ethical decisions. Participant 10E supported that there are rooms for her to receive the money from the partners and suppliers, however, she did not choose to do so because according to her, money has power, and it will control her. She thus concluded *"My standard and criteria for ethical leadership are integrity. It comes from myself because I'm a person who follows laws and regulations... I don't allow myself to be wrong."*

6. General Discussion and Synthesis

In this discussion section, we reflect the findings of this study back to our research question which is "How do the ILs of Vietnamese managers working in MNCs' subsidiaries influence how they perceive and practice EL?" In doing this, we correlate the themes in the findings and present a comprehensive process model (see Figure 4) to illustrate the development of perceptions of EL in the participants through the influence of ILs. The findings demonstrate that the influence of ILs on Vietnamese managers' perception of EL went through three main stages, including institutionalisation, problematisation and adaptation. We make several contributions to the understanding of EL in an emerging country like Vietnam. In addition to the empirical data, this paper provides a contribution by drawing on the ILs, in particular the micro-foundations of ILs (Pache and Santos 2013b) and the multiple ILs (competing ILs) (Reay and Hinings 2009) as a frame to interpret the findings.

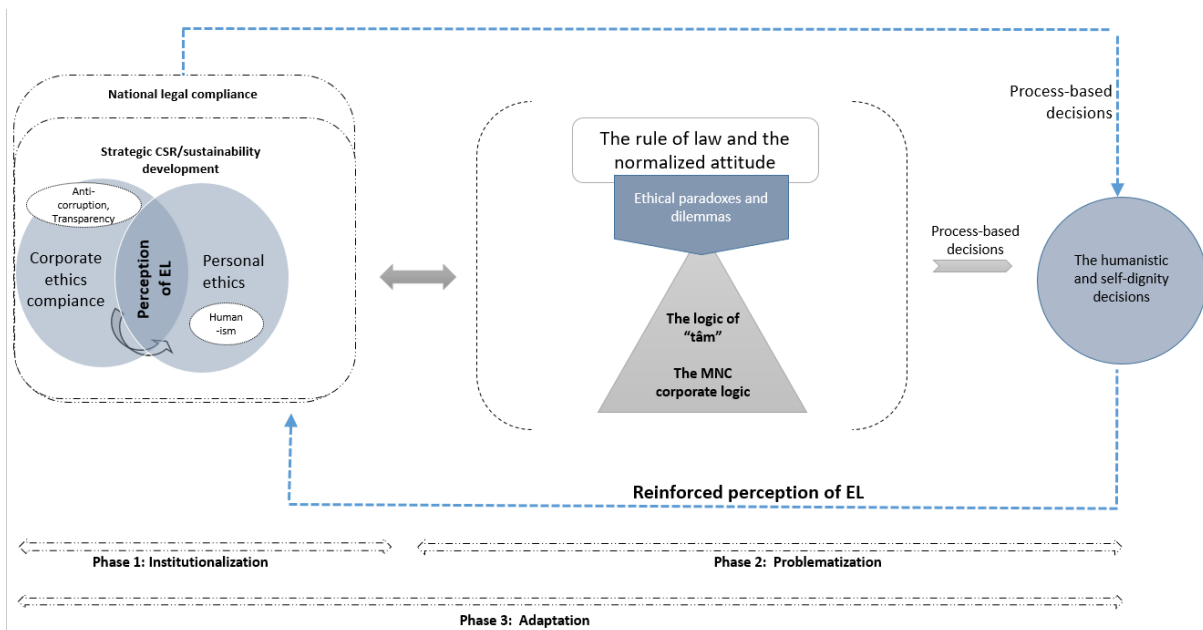


Figure 4: A comprehensive model of EL

6.1. Institutionalisation Phase

The institutionalisation phase highlights that like other current studies, EL in Vietnam is understood as having the characteristics of humanism and the demonstration of a value-based leadership in that they need to communicate and reinforce the goals and values of the organisations (Den Hartog and Belschak 2012; Poff 2010). Mainstream literature on EL holds a rationalist and positivist perspective that leaders must possess and execute ethical behaviours that are at least considered as universally acceptable (Brown et al. 2005).

Institutional logics	Values and assumptions
“Tâm”	<ul style="list-style-type: none"> ● An elusive term ● A cultural-cognitive and informal logic ● Voluntary forces ● Rooted in the Three Teachings of Buddhism, Confucianism and Taoism ● EL qualities: sympathy, humanism, authenticity, modesty, mercy and compassion
Humanistic logic	<ul style="list-style-type: none"> ● A cultural-cognitive logic ● People-oriented ● Care for the well-being of the employees
Personal ethical logic	<ul style="list-style-type: none"> ● Drawn from one’s life-work experiences, education, and family & religion background
Localized logic	<ul style="list-style-type: none"> ● An informal and local logic ● Spontaneous, “normal” and ambiguous
The MNC corporate logic	<ul style="list-style-type: none"> ● A formal and professional logic ● Regulative and strategic forces ● Maintenance of corporate identity and international orientation
Legalistic logic	<ul style="list-style-type: none"> ● Rule of law, legal responsibilities ● Transparency and anti-corruption
Environmental logic	<ul style="list-style-type: none"> ● Care for the environment and future generations ● Incorporated in strategies decisions ● CSR/sustainability activities

Table 3: The underpinnings ILs of EL

However, the uniqueness in our study is that perception of EL is an institutionalisation process (Phase 1) where there are underpinning ILs in the perceptions of EL (see Table 3). Specifically, the perception of EL in our study is an interconnection and interrelation between the personal ethics and corporate ethics compliance. In terms of the personal ethics, the perception of EL in Vietnamese managers working in MNCs' subsidiaries are deeply rooted in the country's culture and tradition. The concept of "tâm" rooted in Buddhism demonstrates the strength of an individual and their development of moral judgment to look at their own self and deep feelings to do ethical behaviours and make ethical decisions (Swenson 2020). Interestingly, although the majority of participants reported that they are non-religious, their perceptions of EL and its embedded ILs reflect some religious ethical values. In support, Le and Yu (2019) pointed that although there is only 27% of Vietnamese population regarded as holding religious identity, approximately 95% of the population follow the religious and spiritual beliefs in their daily life. It can be understood that some religious ethical values are considered as part of the Vietnamese cultural values and the Vietnamese people are not even aware that they are actually performing these beliefs even though they self-identify as non-religious.

Our data suggest that the perceptions of EL in Vietnamese managers are strongly impacted by the ILs of "tâm" which is rooted in Buddhism, but also reflects the adaptations and maintenance from both Confucian and Taoism values (Taylor 2007). For instance, the participants sympathised for the life and living standards of the workers in the issue of OT. They are aware that any of their decisions can seriously affect the life of not only that employee but also their family. The Confucian values emphasises social harmony, obedience, duty, obligation, honor, respect, education and filial piety (Walker and Truong 2017). As the Confucian values emphasise the honor and duty of a person, this is obviously shown in our data that the participants make ethical decisions because they think and are aware of their self-dignity. The participants chose to not take bribery because of not only the regulative force from their organisations but also because of their voluntary aspect in their personal ethics of "tâm". Therefore, when facing ethical paradoxes and dilemmas, the Vietnamese managers tend to rely on the cultural-cognitive ILs to make ethical decisions.

While the personal ethics is institutionalised through the Vietnamese culture, history and tradition, the corporate ethics compliance demonstrates the way MNCs institutionalise their ethical logics into the Vietnamese context, including legalistic logic and environmental logic. According to Gillespie (2007), the legal system in Vietnam is the result of adaptation from its historical practices and habits from China, France, the former Soviet bloc and more recently the Western capitalist economies. Vo (2009) supported that the institutional environment of the home country MNCs is normally embedded and ingrained in the practices of the subsidiaries in the host countries. This is due to the aims of MNCs to reflect their own corporate identity as well as their international orientation. Although there can be some adaptations or configurations in the MNCs subsidiaries, overall, it reflects some compliance with the home country headquarters. The findings indicate that the ingrained legalistic logic such as anti-corruption and transparency become more visible to the participants when they work at the MNCs subsidiaries. In addition, the managers must be aware of the environmental logic. According to Gümüşay et al. (2020), environmental logic is the attitude of caring between humans and nature for the sake of the well-being of the future generations. For instance, Participant 28M argued that before coming to work in an MNC, he did not aware of the issue of anti-corruption and viewing taking gifts in doing business as "very normal".

6.2. Problematisation Phase

Our second contribution to the study of EL is that EL will be subject to the institutional context, which is the influence of a concatenation of multiple logics as they are reflected in and affected by the actions and interactions of people within organisations. This is when the individuals go through the problematisation phase (Phase 2). The rule of law and normalised attitudes reflect a gap between the formal and informal institutions. Koh (2007) found a gradual change in Vietnam's legal system in that the government has begun to emphasise the rule of laws in every aspect particularly corporate governance instead of heavily relying on the interference of moral and traditional values. The development of the economy has witnessed an emergence of the middle class in Vietnam, reaching 13% of the population and is expected to grow to 26% by 2026. (World Bank 2020). Our data support that MNCs subsidiaries have strict ethical compliance with international practices or at least the Vietnamese laws and regulations. However, our participants also reported that Vietnam is considered as a cheap-labour destination and Vietnam is among those that have the lowest productivity compared with other countries in the same region. In particular, Vietnam's labour productivity is only 7%, 17.6% and 36.5% compared to Singapore, Malaysia and Thailand respectively (Pham 2019). This creates a gap as mentioned by our participants where they need to align with the legalistic regulations in their organisations but also confront working with people whose ILs tend to be informal as they need money to survive. Vietnamese managers reported that workers love doing OT to earn more money and are not actually aware of the OT law or regulations.

Moreover, the Vietnamese managers not only face the ILs of the workers, but they also face the personal ethical logic of "tâm" where they witness the life of the workers whose income is so low if they can only work 8 hours/day. The gap between the logics is also demonstrated through the environmental logic where the MNCs emphasise CSR and environmental sustainability for the sake of their image and to align to international standards, this mindset is not perceived as significant in the Vietnamese institutional context. The Vietnamese managers working in MNCs subsidiaries are strongly embedded and immersed in the legalistic logic of protecting the environment in their organisations, however it is in contrast with the localized logic of the MNCs' Vietnamese partners where they don't see the values of doing such things. Employing institutional theory to conduct a study on management in Russia, Puffer and McCarthy (2011) argued that emerging economies like Russia tend to rely on cultural-cognitive institutions such as personal networks rather than formal institutions such as law and regulations to make ethical decisions. In our study, we can see that the personal ethics of "tâm" is powerful in the perception of EL in Vietnamese managers. It is the main tool and ethical reference system for the Vietnamese managers to rely on when they face the ethical paradox that is more than what the policies in their organisations possess.

6.3. Adaptation Phase

Our third contribution is that the perception of EL is not fixed but rather it is a process of restructuring and reinforcement. This is when EL goes through the Adaptation phase where there exists the reinforced perception of EL. Our contribution supports that EL is dynamic and fluid, and institutionally fermented as opposed to being static. The corporate values and culture assist the Vietnamese managers to reflect on their unconscious personal ethical values and strengthen it to develop a better self. The managers would choose to add appropriate corporate logic that suits their unconscious personal ethical logic to form and strengthen their current personal ethical logic. It means that the corporate logic in which the participants are immersed to strengthen and reinforce their prior existing unconscious personal ethical logic. They proactively choose the place that suits them and their own self ethical underpinnings. They also pro-actively choose the good essences in the corporate to apply back to their own life.

7. Implications

In this paper, we sought to elucidate the concept of EL by investigating the experiences and perceptions of Vietnamese managers working in MNC subsidiaries in the manufacturing sector. Our study points out that although Vietnamese managers perceive EL as having some similar characteristics such as humanism, and compassion as indicated in current literature, the ILs embedded are different, which in turn leads to unique ethical decisions. Therefore, if MNCs and other international business entities wish to achieve organisational effectiveness and avoid ethical crises then it is imperative that they develop an understanding of what constitutes ethical perceptions and behaviours from a Vietnamese perspective and how this translates into managerial EL. There are no such ethical best practices that can be applied universally (Braga et al. 2019). Second, it is not simple that EL is static, it is a process of maintenance and adaptations. Our comprehensive model (Figure 4) can assist organisations to understand the process an individual goes through in their evaluations of EL thus, knowing when and what are appropriate to support the managers. Finally, it can also be a valuable tool for the managers themselves to actively reflect on their EL practices and self-evaluate their performances.

8. Limitations and Future recommendations

There are some limitations in our study. First, we focus on Vietnam as the country context, thus there could be some other empirical studies with a cross-cultural comparison between countries to understand the convergences and divergences in the field of EL. Second, we focus on MNCs' subsidiaries in the manufacturing sector as the main organisational context. Future research could choose other contexts such as banking or small and medium-sized organisations. In terms of the institutional theory, we specifically employed the ILs, in particular the multiple ILs and the micro-level ILs as a frame to interpret the findings. Future research can touch on other field of ILs, such as institutional complexity (Greenwood et al. 2011; Waeger and Weber 2019), institutional entrepreneurship (Greenwood and Suddaby 2006; Tracey et al. 2011), and institutional work (Lawrence et al. 2011) from different level such macro-level, meso-level or micro-level. Finally, there can be a potential to understand EL from a longitudinal approach to investigate its change through an inclusion of past, present and future (Gümüşay et al. 2019; Ko et al. 2017).

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