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Power in contextual bridging:
Insights from the process of institutionalization of social enterprise in Vietnam

par
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RÉSUMÉ

Les recherches sur le processus de contextualisation (contextual bridging) sont indispensables pour comprendre comment les idées « circulent » d'un contexte à un autre. En particulier, les chercheurs ont étudié comment les idées ou pratiques diffusent et en même temps subissent des modifications quand elles sont mises en place dans différents milieux. Bien que quelques modèles théoriques de contextualisation soient développés, peu de recherche est réalisée pour identifier et théoriser les pratiques qui sous-tendent le processus de contextualisation. Cette thèse vise à dévoiler ces pratiques.

Nous mobilisons trois courants de recherche: « contextual bridging », travail institutionnel, et « brokerage » pour examiner une question de recherche globale : « Comment les acteurs s'engagent dans le travail institutionnel pour contextualiser une nouvelle forme organisationnelle? » Pour répondre à cette question, nous réalisons une étude de cas longitudinale de l'institutionnalisation de l'entreprise sociale au Vietnam de 2009 à 2014. En utilisant les entretiens semi-dirigés, la documentation, et l'observation des événements importants dans ce champ, nous suivons le processus par lequel les acteurs ont transmis et adapté la forme d'entreprise sociale à ce contexte. En particulier, nous nous attardons aux types de travail institutionnel et aux facteurs qui permettent aux acteurs d'effectuer ces types de travail institutionnel pour intégrer la forme d'entreprise sociale dans le contexte local.

Les principaux résultats de recherche comprennent l'identification de neuf types de travail institutionnel menés par les différents acteurs dans le processus de contextualisation – *le financement de l'expérimentation, la formation des réseaux, le renforcement des capacités, le financement de l'élaboration de la loi, la facilitation des connexions, la provision des informations, la sensibilisation des décideurs politiques, la création de la loi* et *la persuasion des décideurs politiques.* Ces activités appartiennent à trois grandes catégories de travail institutionnel (le travail de *matérialisation*, le travail *d'approvisionnement des ressources* et le travail de *légitimisation*) qui sous-tendent le processus de contextualisation. Plus important encore, notre étude démontre que le

pouvoir joue un rôle essentiel dans ce processus. Le pouvoir comprend trois dimensions – *des ressources, des processus,* et *des symboles* – qui sont développées et exercées à travers des formes de travail institutionnel. En mobilisant les trois dimensions du pouvoir, les acteurs sont capables de contextualiser la nouvelle forme organisationnelle au contexte local. Ces résultats nous aident non seulement à comprendre comment le processus de contextualisation s'est déroulé mais aussi à révéler les mécanismes qui ont favorisé ce processus.

Notre étude apporte trois contributions à la littérature de contextual bridging (et plus largement à la théorie institutionnelle). Premièrement, notre étude contribue à cette littérature en exposant les pratiques spécifiques utilisées par de multiples acteurs pour transférer une nouvelle forme organisationnelle d'un pays à l'autre. Deuxièmement, notre étude met l'accent sur le rôle important des intermédiaires (brokers) dans le processus de contextualisation. Finalement, nous révélons le pouvoir et ses dynamiques dans ce processus.

Mots clés : contextualisation, travail institutionnel, acteur intermédiaire, pouvoir, entreprise sociale

Méthodes de recherche : recherche qualitative, étude de cas longitudinale

ABSTRACT

The study of the process of contextual bridging has proven invaluable for our understanding of how ideas "travel" from one context to another. In particular, researchers have examined how ideas or practices diffuse but at the same time undergo modifications as they are implemented in different settings. Although a number of theoretical models of contextual bridging have been developed, little research has been done to identify and theorize the practices underlying the process of contextual bridging. This thesis represents a focused study to uncover such practices.

We build on three research streams: contextual bridging, institutional work, and brokerage to examine an overarching research question: "How do actors engage in institutional work to contextually bridge a new organizational form?" To answer this question, we conduct a longitudinal case study of the institutionalization of social enterprise in Vietnam from 2009 to 2014. Using semi-structured interviews, documentation, and observation of important events in the field, we trace the process by which actors transfer and adapt the social enterprise form to this context. In particular, we focus on the types of institutional work and the factors that allow actors to carry out such types of institutional work to embed the social enterprise form in the local setting.

Key findings of our study include the identification of nine types of institutional work, which were undertaken by different actors in the process of contextual bridging – *funding experimentation, constructing networks, building capacities, funding policy making, brokering relationships, providing information, sensitizing policy makers, shaping legislation,* and *persuading policy makers*. These activities belong to three broad categories of institutional work (*materializing, resourcing,* and *legitimizing*) that underpin the process of contextual bridging. More importantly, our study shows that power played a critical role in the process. Power consists of three dimensions – resources, processes, and meaning, which were developed and exercised through diverse types of institutional work. By mobilizing three dimensions of power, actors were able to bridge the new organizational form to the local context. These findings not only

provide an in-depth understanding of how the process of contextual bridging occurs, but also the key mechanism to enable the process.

The study findings contribute to research on contextual bridging (and more broadly to institutional theory) by: (1) revealing the specific practices employed by multiple actors to transfer organizational forms across national contexts; (2) highlighting the important role of brokers in contextual bridging; and (3) shedding light on power and its dynamics in the process.

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BC	British Council
CFVG	Centre Franco-Vietnamien de formation à la Gestion
CIEM	Central Institute for Economic Management
CSANA	Committee for Social Affairs of the National Assembly
CSIP	Centre for Social Initiatives Promotion
CSOs	Civil Society Organizations
Dept.	Department
ICSO	Innovating Civil Society Organizations
MPI	Ministry of Planning and Investment
NA	National Assembly
NEU	National Economics University
NGO	Non-governmental organizations
VCCI	Vietnam Chamber of Commerce and Industry
VSEN	Vietnam Creative Entrepreneurs Club's Social Enterprises Network
VSES	Vietnam Social Enterprise Scholars network
SE	Social Enterprise
SESP	Social Enterprise Support Program
UK	United Kingdom
US	United States

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INTRODUCTION

Being considered as new ways to alleviate poverty and promote sustainable development in developing countries, organizational forms such as microfinance organizations, cooperatives, and social enterprises have spread rapidly in recent years (Barin Cruz, Aguilar Delgado, Leca, & Gond, 2016; Battilana & Dorado, 2010; Mair & Martí, 2009; Yunus & Weber, 2010). While there seems to be much evidence of successful diffusion, many initiatives have failed however. For example, microfinance, although being a powerful tool to reach the poor, may have the perverse effect of perpetuating the exclusion of the ultra-poor (Mair & Martí, 2009; Scully, 2004). Typically, such failures result from a poor understanding of the recipient contexts in which new organizational forms are transferred (Goldmann, 2012). Even when these organizational forms work in one geographical context, they may fail to scale and diffuse if they are not effectively adapted to local conditions. In other words, organizations need to contextually bridge new organizational forms to fit a given context. Contextual bridging occurs when actors adapt a foreign practice (e.g., a new organizational form) to their own institutional context (McKague, Zietsma, & Oliver, 2015), modifying it or combining it with local practices (Boxenbaum, 2006; Sahlin-Anderson, 1996).

A number of empirical studies have generated important insights into the process by which foreign practices are translated into particular contexts. Researchers have also identified facilitating conditions and mechanisms by which it occurs (Boxenbaum & Battilana, 2005). In contrast, strikingly little effort is devoted to the analysis of the practices undertaken by individuals and organizations to translate new organizational forms into recipient contexts. Part of the explanation for this may lie in the tendency to focus on abstract models (Czarniawska & Joerges, 1996; Sahlin-Anderson, 1996) rather than concrete acts of translation. Researchers tend to assign agency to managerial practices, suggesting that they travel, as people do, going where they want (Czarniawska & Joerges, 1996). This assumption resonates poorly with empirical observations; managerial practices have little say over their own movement in time. Currently, the

tendency is to believe that people and texts carry managerial practices across contexts (Gond & Boxenbaum, 2013; Scott, 2003; Zilber, 2006). While this account is plausible, it does not explain how actors are able to transfer new organizational forms despite institutional resistance in the receiving contexts, and why they would do so. In particular, we know far less about the activities involved in the transfer and adaptation of foreign forms of organizations to local contexts.

The objective of this thesis is to examine the activities underlying the process of contextual bridging. More specifically, we aim to understand how actors contextually bridge a new organizational form. To this end, we build on the recent developments in the literature on "institutional work", which pertain to the purposive action of individuals and organizations to affect institutions (Lawrence & Suddaby, 2006). The concept of "institutional work" offers a promising lens for understanding how actors take deliberate actions to adapt new organizational forms to their local institutional context. Accordingly, our study was motivated by the following research question: *"How do actors engage in institutional work to contextually bridge a new organizational form?"*

To answer this research question, we conducted a longitudinal qualitative case study of the emerging social entrepreneurship field in Vietnam (2009-2014). In this case, a number of actors sought to transfer the social enterprise form to the context of Vietnam by building a supportive ecosystem for social enterprise. This involved providing direct support to local social enterprise models and working to establish a legal framework for social enterprise. Although early forms of social enterprise existed in Vietnam for a long time, the social enterprise form did not diffuse widely before the intervention of Centre for Social Initiatives Promotion and British Council Vietnam (British Council, CSIP, & Spark, 2011; Nguyen, Luu, Pham, & Tran, 2012). Since 2009, the two organizations (one local and one international) have adapted the UK social enterprise form to the context of Vietnam through diverse activities in the framework of social enterprise support programs and an institutional project led by Central Institute for Economic Management to legalize social enterprise. As a result, an article on social enterprise was

introduced into the revised Enterprise Law in 2014, which serves as the basis for making further policies to develop social enterprise. The case provides a valuable opportunity to learn about the process of contextual bridging. Because we gained access to the research site where institutional change was just about to occur, data were collected both retrospectively and in real-time over a period of three years (2014-2016) from semi-structured interviews, direct observation, and documentation. Real-time data helped to "minimize post-rationalized or incomplete accounts" of the process of contextual bridging (Boxenbaum & Battilana, 2005).

A model of institutional work for contextual bridging emerged from our data. The model illustrates nine types of institutional work required for spreading organizational forms to a new context. More importantly, it highlights the intertwining of power and institutional work. Three dimensions of power – resource, process, and symbolic power – emerged and were exercised through distinct kinds of institutional work. While the first types of institutional work enabled actors to move into the position of brokers in the field and acquire resources, later types of institutional work were to do with processes and meaning. Although resource power was critical for activating process and symbolic power, it was the coordination of three dimensions of power that led to institutional change. By effectively mobilizing these dimensions of power, actors were able to bridge the new organizational form into the local context. Power is thus a key mechanism to make change happen (Hardy, 1996).

Our study makes three main contributions to the literature on contextual bridging (and more broadly to institutional theory). First, we examine the practices underlying the process of bridging a new organizational form into a particular context. Although researchers have recognized the role of actors and agency in contextual bridging (Morris & Lancaster, 2006; Zilber, 2006), prior studies have focused on building abstract models of "translation" (Czarniawska & Joerges, 1996) or "editing" (Sahlin-Anderson, 1996). We know very little about the specific practices used in the process of contextual bridging. Our study addresses this limitation by exploring multiple types of institutional work performed by actors to adapt an organizational form to a new context.

Second, our study contributes to the literature by highlighting the role of brokers in institutional processes. Although practices of brokerage are significant in institutional change, researchers have only recently begun to explore how brokers transform institutions (Bertels, Hoffman, & DeJordy, 2014; Sgourev, 2015). Our study addresses the call for more research on the link between brokerage and institutional work (Sgourev, 2015) by showing how actors developed broker roles through institutional work and then how they leveraged such positions to engage in some kinds of "brokerage work". As such, brokerage is an important type of institutional work. This type of institutional work has been somehow overlooked in prior institutional studies. Our study also highlights how brokers act as enablers or catalysts in the development of new institutions.

Third, our study contributes to institutional theory by shedding light on the issue of power. Although prominent researchers have repeatedly called for studying power in institutional theory (DiMaggio, 1988; Greenwood, Oliver, Sahlin, & Suddaby, 2008; Hardy & Maguire, 2008; Lawrence, 2008), little progress has been made to date in this regard. By examining how actors mobilized power through institutional work, our study provides insight into the importance of power in institutional processes. In the case of Vietnam, we found that actors developed and exercised resource, process, and symbolic power to transfer and adapt the social enterprise form to the local context. Our study also highlights that all these dimensions of power are required for making institutional change.

This thesis is composed of eight chapters. The first chapter provides a review of three literatures: contextual bridging, institutional work, and brokerage. The literature review allowed us to identify the limitations of current research as well as formulate our research problem. Chapter 2 outlines the embedded, single case study chosen for our study. In this chapter, we explain our choice of the research setting and describe our data collection and analysis methods. Chapter 3 provides a preview of the emergent model of our study. The next three chapters 4, 5, and 6 reveal our findings of the types of institutional work required for contextual bridging. Our findings of institutional work are presented in a chronological order to reflect how the process of contextual bridging

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unfolds. More specifically, Chapter 4 clustered all types of work aimed at materializing the new organizational form. Chapter 5 details brokers' work of resourcing. Chapter 6 presents attempts to legitimize the new organizational form. In Chapter 7, we offer a detailed description of three dimensions of power, which emerged from our data of institutional work. Chapter 8 discusses how our emergent model and findings answer the research question and the implications of our study for the relevant literatures. Lastly, we conclude the thesis with a discussion of the study's limitations and contributions and suggest directions for future research.

CHAPTER 1. REVIEW OF RELEVANT LITERATURES

This chapter outlines the theoretical foundation of our study. We start with a review of the literatures on contextual bridging, institutional work and brokerage. For each literature, we present the definition of the core concept, and then explore the main themes of research. Our aim is to identify the gaps in the current literatures, formulate our research questions, and propose a conceptual framework to address these research questions.

1.1. Contextual bridging

Organization researchers often assume that organizations are passive entities that simply imitate other organizations and adopt widely disseminated ideas, practices and models while leaving them unchanged during the imitation process (Sahlin-Anderson, 1996). However, the likely result of such a process is not an exact copy but rather something that differs substantially from the imitated model (Frenkel, 2005). Typically, new meanings are created and ascribed to reproduced models; associated practices are transformed and adapted to make them meaningful and suitable within specific organizational contexts. Therefore, scholars have paid attention to the transfer and adaptation of management practices, where the diffusion of such practices fit the political, cultural, and socio-technical conditions in receiving contexts and may lead to divergence and variation in practices that are being adopted, enacted, and adapted (Ansari, Fiss, & Zajac, 2010; Sahlin & Wedlin, 2008). In particular, scholars have started to investigate the process whereby organizational actors bridge global ideas, practices and models into local contexts (Johnson & Hagström, 2005; Mazza, Sahlin-Andersson, & Pedersen, 2005; McKague et al., 2015). So, this section will present the definition of and different approaches to contextual bridging.

1.1.1. Definition of contextual bridging

What is contextual bridging? The concept of contextual bridging was recently introduced by McKague et al. (2015). The authors define contextual bridging as "a process involving the transfer of new meanings, practices and structures into a given

context in a way that is sensitive to the norms, practices, knowledge and relationships that exist in that context" (McKague et al., 2015). Existing research on contextual bridging tends to emphasize the importance of local adaptation of global models through multiple, sometimes overlapping notions, such as adaptation, domestication, reconfiguration, transposition, translation, or editing (Ansari et al., 2010; Boxenbaum, 2006; Boxenbaum & Battilana, 2005; Sahlin & Wedlin, 2008). This body of work assumes that context matters and understanding context is vital to any effort to diffuse management ideas and practices from one context to another. From this context-based perspective, it is actors who account for such diffusions or adaptations and who are no longer deemed as passive adopters but rather proactive "editors" of ideas (Sahlin & Wedlin, 2008). Studies have explained "how apparently isomorphic organizational forms become heterogeneous when implemented in practice in different contexts" (Boxenbaum & Pedersen, 2009, p. 191). Empirical findings have shown that the diffusing forms are transformed both in meanings and actual practices (Boxenbaum, 2006; McKague et al., 2015; Morris & Lancaster, 2006).

Although we use the term "contextual bridging", this umbrella term refers to a set of literatures that was previously developed. We can classify these literatures in three main lines – the cultural view, the socio-technical view, and the integrated view – that focus on different aspects of contextual bridging. We will review these approaches to contextual bridging respectively in the following section.

1.1.2. Prior approaches to contextual bridging

Cultural view: Contextual bridging as ideational adaptation

A first approach to contextual bridging highlights the role of collective cognition in the process. This line of research builds on organizational institutionalism and draws attention to the taken-for-granted ideas that implicitly govern interactions in the adopting society (Greenwood et al., 2008). Dominant ideas shape the meaning of the imported practices so that they reflect the norms, beliefs and values that characterize the adopting society (Frenkel, 2005; Zilber, 2006). New practices must be interpreted and adapted to reflect local ideas if they are to make sense to the adopting society's

members, or they risk being considered irrelevant and therefore rejected (Gond & Boxenbaum, 2013).

Empirical studies show that ideational adaptation facilitates the local adoption of foreign practices (Boxenbaum, 2006; Frenkel, 2005; Morris & Lancaster, 2006). In general, ideational adaptation involves the use of legitimation strategies which focus on the symbolic, discursive, and rhetorical rather than on the socio-material dimensions (Gond & Boxenbaum, 2013; Johnson & Hagström, 2005; Özen & Berkman, 2007). According to this perspective, practices can remain materially identical, but they need to be symbolically changed to fit different settings.

Sahlin-Anderson (1996) developed a process model of "editing" which consists of three kinds of "editing rules". A first set of rules concerns the context. When practices and models are applied to a different setting, time – and space – bounded features of the original setting tend to be omitted. In such a way, circulated models tend to be formulated in general and abstract terms and made available for others to imitate or adopt. But when a model is adopted in a new context, it may again be contextualized – reembedded – so that time and space are added to the model as important characteristics. A second set of rules concerns logic. The presentation of adopted models in a new setting generally follows a problem-solving logic. In such a way, the model takes the form of a recipe possible to transform into an implementation plan and offer success. A third set of rules concerns formulation. In order to attract attention, adopted models are reformulated in more dramatic terms and labeled in a way that makes them understandable, easy to talk about and to remember. Sahlin-Anderson (1996) proposed that actors mobilized "editing rules" to make new practices relevant and appealing to potential adopters and thus facilitate the transfer of these practices.

Drawing on Sahlin-Andersson's concept of "editing rules", Morris and Lancaster (2006) empirically examined how a proposal to introduce lean management into the (UK) construction industry was applied within a set of firms and the projects they were undertaking. The study shows that the implied sequencing of "editing rules" in the

theoretical model was much more complex in practice (i.e., processes overlapped or were reciprocal). Specifically, contextualizing overlapped with the use of rhetorics for change, which were central to the process of labelling the practice (i.e., lean). Labelling occurred by reference to a perceived problem afflicting the whole industry, not just the focal firm. This way of interpreting the practice as a solution to a generic problem acts as a mobilizing device. Furthermore, firms and project managers transform the rhetoric into a strategy for application and a set of working practices. Contextual bridging is thus a multi-layered process that draws on the combination of idealistic discourse justifying change with strategies that contextualize and legitimize new workplace activities and forms of work organization.

Another example of this line of research is evident in Frenkel's (2005) study of the "travel" of the scientific management and human resources models from the US to Israel. The study demonstrates that various actors such as the Israeli state, private employers, and a labor union bridged two management models into the Israeli context by reinterpreting them within the framework of prevalent macro-cultural discourses of nationalism and state building.

Boxenbaum provided an empirical account of how diversity management was imported into Denmark (Boxenbaum, 2006; Boxenbaum & Battilana, 2005). The author found that interested actors generated different interpretations of diversity management on the basis of their own individual preferences. They then selected the frame that they believed would have most strategic appeal to top management and that would also appeal pragmatically to the organizational members who were to implement diversity management in practice.

A final example of this line of inquiry is Ritvala and Granqvist's (2009) study of the transfer of global scientific ideas into Finland through a pioneering heart health initiative. The study shows that scientists' clever use of the rhetoric of science (e.g., statistics of diminishing mortality rates and their interpretation into socially and nationally important issues) and their personal involvement to popularize scientific

knowledge contributed to the success of the transfer. In the context of science-based fields, the very capacity of scientists to operate across a multitude of spatial scales, in addition to connecting sectors and disciplines in the local context, defined their ability for institutional entrepreneurship. The study provides a framework for institutional entrepreneurs as "translating agents at the intersection of global scientific communities and local institutions". The framework highlights four translating activities of scientists: (1) identifying issue drawing on their knowledge of scientific facts and debates and local problems; (2) confronting dominant scientific theories and norms with early evidence; (3) mobilizing social and material resources; and (4) leveraging and disseminating best practices and novel concepts in public policy context, and thus transferring the scientific practices and concepts from fringes to mainstream.

Socio-technical view: Contextual bridging as socio-material adaptation

A second perspective on contextual bridging is inspired by actor–network theory and attaches primary importance to the material transformations of practices during the process of contextual bridging (Ansari et al., 2010; Latour, 2005). This line of research has focused on how actors change foreign practices while bridging them into local contexts. This research highlights the processes via which diffused concepts are materialized and concrete practices are transformed to fit new contexts. Accordingly, contextual bridging can be considered as an act of "translation" – a term that is used in actor-network theory and most Scandinavian institutionalism research to refer to the "travel of ideas" from context to context (Czarniawska & Joerges, 1996; Latour, 2005). The process of translation points to movements and transformations and involves actors and networks in constructing meaning of translated ideas. In other words, actors in the receiving context do not simply adopt and apply foreign practices, but they may act by "modifying it, or deflecting it, or betraying it, or adding to it, or appropriating it" (Latour, 1986, p. 267).

Theoretically, Czarniawska and Joerges (1996) developed a model of "translation" that reflects the socio-material aspect of contextual bridging, distinguishing socio-material from ideational adaptation. According to Czarniawska and Joerges (1996), translation

occurs when ideas that seem promising for alleviating an organizational problem are selected, objectified and wrapped up in terms of models, ideals or prototypes in order to become travelling ideas, and materialized as individuals engage in organizational practice.

Empirically, Bergström (2007) examined how the idea of socially responsible workforce reduction was translated in Vattenfall – a large Swedish state-owned power company that has been undergoing extensive restructuring since the beginning of the 1990s. The study provides examples of how the process of translation gradually evolves in practice. In some cases, it was a straight case of copying. In other cases, the imported models were modified before being applied in the context of Vattenfall. The imported models regarded as being successful at that time provided certain legitimacy necessary for their adoption. However, the success of these models was no guarantee that local actors would consider them as socially responsible. What made the idea acceptable was not the inherent virtue of the new models but the already institutionalized practice of collective bargaining at Vattenfall.

In a similar vein, Dobosz-Bourne and Kostera (2007) proposed another model of translation for mythical ideas, drawing on their study of how a particularly important idea such as built-in quality was translated in two different divisions of a global car manufacturer in the UK and Poland. Their model shows that the translated myths are more complex than standard ideas and many actions are required to translate them. Mythical ideas are objectified and materialized in procedures, manuals, technology, and training and socialization systems. This process reaches the cultural and spiritual level of the organization, resulting in an underlying value system, and so a fundamental part of the organization's culture. Therefore, a change process based on myth translation may touch not one but a whole host of cultural meanings, actions and artifacts and management failure to sustain local translations can lead to massive failures.

Most recently, Lindberg (2014) explored the process via which institutional logics (professional logic of pharmacy) were spread to another field (retailing). As the study

reveals, these logics were not implemented in a straightforward way but they had to be translated in order to match the established procedures of local practice where other logics – state, market and consumption logics were in residence. The logics all formed part of the translations performed regarding how non-prescribed pharmaceuticals were managed and controlled in a Swedish retail context. The study shows that the retailer organization (Big Store in this case) interpreted and implemented the new logic through its everyday practices (e.g., delivery and storage, display, and information provision).

Integrated view: Contextual bridging as "contextualization work"

The third stream of research took form fairly recently. It highlights the need for considering a full range of political, cultural and socio-technical dimensions of the new context during the process of transferring new meanings, practices, and structures (Ansari et al., 2010; Gond & Boxenbaum, 2013; McKague et al., 2015). Theoretically, Ansari et al. (2010) suggest that to diffuse a practice successfully, actors may need to ensure certain degree of political, cultural, and technical "fit" between the translated practice and the recipient organizational context. Empirically, Gond and Boxenbaum (2013) examined how entrepreneurs took into account these three contextual factors during the "glocalization" of responsible investment in France and Quebec. Building on the notion of "institutional work", Gond and Boxenbaum (2013) identified a range of "contextualization work", namely filtering work, repurposing work and coupling work that underline the diffusion of responsible investment and enhances its adaptation to local settings. The authors highlight that contexts are important factors for consideration when promoting Western management concepts across countries and regions. Gond and Boxenbaum's (2013) study is a unique account of contextual bridging from an institutional work perspective. Most recently, McKague et al. (2015) examined how CARE – an international NGO transferred new knowledge and practice into the dairy sector in Bangladesh. The authors found that both CARE and local actors collaborated on contextual bridging. CARE initially accessed the technical knowledge of best dairy farming and dairy marketing practices as they existed in Bangladesh and in other countries and simultaneously absorbed as much social knowledge as it could about the norms and institutions already operating in the local context. CARE then contextually

bridged the new knowledge into the regions they targeted, making it understandable and socially legitimate to local dairy farmers by obtaining the endorsement of community leaders, putting the knowledge into a form that could be understood by the mostly illiterate farmers, using staff who were trustworthy and knowledgeable within the context because they were locals, and challenging existing norms that were getting in the way, such as those about appropriate roles for women, by appealing to economic benefit. These actions made new market meanings and practices acceptable to local participants, laying the groundwork for a viable social structure in which market participants themselves could take ownership and embed meaning in market practices, improve their incomes and co-create a much more effective and efficient dairy market.

Summary

It can be seen from the review above, research on contextual bridging emphasizes the relevance and adaptation of foreign practices to fit local circumstances. Although this body of work provides some clues for understanding the dynamics of adapting new meanings, practices and structures to a recipient context, it seems to be inconsistent because authors differ from each other on what they really mean by context. Some researchers examined how management ideas or practices were translated and implemented into a new organizational context (Bergström, 2007; Bourne, 2010; Lindberg, 2014; Mazza et al., 2005; Morris & Lancaster, 2006; Vigneau, Humphreys, & Moon, 2015; Wæraas & Sataøen, 2014), whereas others considered "the cross-national travel of management ideas" (Dobosz-Bourne & Kostera, 2007; Frenkel, 2005; Johnson & Hagström, 2005; Özen & Berkman, 2007; Ritvala & Granqvist, 2009; Saka, 2004; Sakuma & Louche, 2008). In addition, previous research tends to focus on the adoption of US practices in developed countries (Boxenbaum & Battilana, 2005; Johnson & Hagström, 2005; Mazza et al., 2005; Özen & Berkman, 2007). Little is known about the transfer and adaptation of new ideas, practices and organizational forms to developing countries (For an exception, see McKague et al., 2015).

Until now, there have been three main approaches to contextual bridging: the cultural view, the socio-technical view and the integrated view. All three have focused on

different aspects of contextual bridging. While the cultural perspective highlights sense-making and the symbolic re-packaging of unchanged practices (Sahlin-Anderson, 1996), the social-technical view emphasizes the material adaptation and transformation of a practice (Czarniawska & Joerges, 1996). Contextual bridging may require both kinds of changes (Gond & Boxenbaum, 2013; McKague et al., 2015). However, only a limited number of studies have been conducted from this integrated view. Table 1.1 presents in detail empirical studies from three perspectives.

Table 1.1 Summary of empirical research on contextual bridging

Studies/Year	Approach	Imported ideas/ practices/ models	Context	Actors	Findings about contextual bridging
Bergström (2007)	Socio-material	Socially responsible workforce reduction	Organization (Sweden)	Individuals	Through many programs and actions inside the adopting organization. The process was full of conflict and disagreement between management and trade unions.
Bourne (2010)	Socio-material	Total Quality Management (TQM)	Organization (Poland)	Individuals	Through means of working language, organizational rituals, standardization of the layout and operations in each plant, centralization of decision making, and expatriate managers. The process led to the formation of a new managerial identity in the adopting organization.
Dobosz-Bourne & Kostera (2007)	Socio-material	Quality myths	Organization (the UK and Poland)	Individuals	Through means of expatriate managers, exchange of experts, recruitment and training. Quality ideas were objectified and materialized in procedures, manuals, technology, and training and socialization systems. The process resulted in a value system, not a social institution.
Doorewaard & van Bijsterveld (2001)	Cultural	Integrated approach to IT management	Organization (the Netherlands)	Individuals	Through three processes: alignment, enrolment and congealment/solidification. It is a power-based process.
Morris & Lancaster (2006)	Cultural	Lean management	Organization (UK)	Individuals	Recontextualizing through the use of rhetoric for change, and then translating the rhetoric into a change strategy and a set of working practices.
Saka (2004)	Socio-material	Continuous improvement	Organization (the UK)	Individuals	Practice diffusion was shaped not only by the institutional

		schemes			distance between the home and host countries, but also by the interpretive schemes and interaction patterns of actors. The degree of adoption varied depending on the nature of the transferred practices, the availability of physical, financial and human resources, and the degree of involvement of expatriate managers as boundary-spanning individuals.
Vigneau, Humphreys & Moon (2015)	Cultural	Global Reporting Initiative (GRI) standard	Organization (North America and Europe)	Individuals	By means of GRI interpretive activities and the corporation's CSR report. The GRI was framed by organizational actors as a management rather than a reporting standard. The process led to unintended consequences on CSR management practices (Emphasis was placed on CSR representation rather than CSR performance).
Boxenbaum & Battilana (2005)	Cultural	Diversity management	Country (Denmark)	Individuals	Actors mobilized collaboration and financial resources for transposing the foreign practice. The process was facilitated by simultaneous conditions at individual, organizational and field levels: actors' ability and motivation to import a foreign practice, multiple embeddedness, and a socially constructed field problem.
Boxenbaum (2006)	Cultural	Diversity management	Country (Denmark)	Individuals	Actors strategically and collectively reframed the foreign practice and merged it with elements of a legitimate local practice (CSR). The process created a hybrid frame, which facilitated resource mobilization, implementation and transfer.
Gond & Boxenbaum (2013)	Integrated	Responsible investment	Country and region (France and Quebec)	Individuals	Actors engaged in three types of contextualization work: filtering work, repurposing work and coupling work.
Ritvala & Granqvist (2009)	Cultural	Global scientific ideas	Country (Finland)	Individuals	Through four overlapping phases: (1) issue identification; (2) confrontation with early evidence; (3) mobilization; and (4) leveraging and

					disseminating. In each phase, scientists played key roles as they were mediating agents between global scientific community and local social and political institutions.
Frenkel (2005)	Cultural	Scientific Management (SM) and Human Relations (HR)	Country (Israel)	Organizations	Institutional arrangements, and in particular political power relations at the state level, influenced not only the adoption or rejection of the imported models but also the social interpretation attached to them in the local context. Actors participated in the importing of the models as an answer to their political needs, also took part in the negotiations and struggles that brought about changes in both ideologies and practices associated to the original models.
Johnson & Hagström (2005)	Cultural	Methadone Maintenance Treatment (MMT)	Country (Sweden)	Individuals and Organizations	Local actors shaped the process through their different and sometimes conflicting interpretations, attitudes and actions. They were, consciously or unconsciously, involved in a power struggle that formed the social meanings of the imported practice.
McKague, Zietsma & Oliver (2015)	Integrated	New market meanings and dairy production practices	Country (Bangladesh)	Organization	Technical and social knowledge were acquired first. Then contextual bridging evolves through a number of practices (e.g., hiring local staff, engaging community leaders, relating new ideas to existing norms) to make the new knowledge understandable and socially legitimate to local actors.
Sakuma & Louche (2008)	Integrated	Socially Responsible Investment (SRI)	Country (Japan)	Organizations	SRI was adapted to the specific national context of Japan through new sets of vocabulary and practices used by three key actors (companies, SRI rating organizations, and the government). All three had different motives for promoting SRI in Japan.
Özen &	Cultural	TQM	Country	Organizations	Through the strategic use of

Berkman (2007)			(Turkey)		ethos justifications exploiting the macro-cultural discourses prevalent in the recipient context.
Crucini & Kipping (2001)	Cultural	New management knowledge	Organization (Italy)	Organizations	Small, locally based management consultancies play important roles in the dissemination of new management knowledge. They performed both a simplification of language and an adaptation to the specific needs and characteristics of client organizations.
Mazza, Sahlin-Andersson & Pedersen (2005)	Cultural	MBA programmes	Organization (Denmark, Italy, Spain and Sweden)	Organizations	The process was shaped by the local contexts and active diffusers, mediators and adopters. While the label MBA was diffused unchanged, the form and content of MBA models varied in Europe. The management education field displays homogenization as well as heterogenization.
Wæraas & Sataøen (2014)	Cultural	Reputation management	Organization (Norway)	Organizations	Norwegian hospitals intentionally removed from and added components to the reputation management idea in a similar way. Local adaptation was more likely to lead to homogeneity rather than heterogeneity in the organizational field.

Despite their different foci, all streams of research have recognized the role of actors and agency in contextual bridging, arguing that "Ideas do not diffuse in a vacuum but are actively adapted to a context of other ideas, actors, traditions and institutions." (Sahlin & Wedlin, 2008, p. 219). A common finding in prior research is that the diffused ideas and practices are subject to certain kinds of transformation (symbolic, rhetorical, discursive or material changes). In addition, as previous empirical studies reveal, individuals and organizations are not passive adopters but rather proactive "editors" of ideas (Sahlin & Wedlin, 2008). Individuals (e.g., researchers, consultants) and organizations (e.g., international non-governmental organizations) can play the role of carriers of ideas and/or mediators (Crucini & Kipping, 2001; Harris et al., 2015; McKague et al., 2015; Ritvala & Granqvist, 2009; Sahlin & Wedlin, 2008; Scott, 2003).

Moreover, some studies have recently recognized that contextual bridging tends to be a power-based process, which involve multiple actors with different interests (Bergström, 2007; Frenkel, 2005; Johnson & Hagström, 2005; Sakuma & Louche, 2008). Although prior research on contextual bridging provides some initial insights into the role of actors and agency, little is known about how actors are enabled to transfer new practices or models across contexts (Boxenbaum & Battilana, 2005; Saka, 2004).

Furthermore, our review of the literature on contextual bridging shows that many studies reflect a focus on actors and agency – a characteristic that aligns them with emerging research on institutional work. However, prior research on contextual bridging paid attention to abstract models (e.g., editing and translation), "travel routes and means" rather than concrete practices undertaken by actors to contextually bridge new ideas, practices and organizational forms (Sahlin & Wedlin, 2008). This research failed to provide practical guidance for organizations engaging in contextual bridging. In this regard, we believe that studies of contextual bridging from an institutional work perspective may inform us better on the subject. Therefore, in the next section, we will review the literature on institutional work.

1.2. Institutional work

The study of institutional work has emerged as a dynamic research domain within organization studies (Lawrence, Leca, & Zilber, 2013). For some scholars, institutional work has the potential to connect a set of previously disparate studies of institutional entrepreneurship, institutional change and deinstitutionalization (Hwang & Colyvas, 2011; Lawrence, Suddaby, & Leca, 2009). In addition, institutional work represents a significant departure from institutional theory (Hwang & Colyvas, 2011). Institutional approaches to organization theory have traditionally focused attention on the relationships between organizations and the fields in which they operate, providing strong accounts of the processes through which institutions govern action (Dimaggio & Powell, 1983; Meyer & Rowan, 1977; Zucker, 1977). However, the study of institutional work shifts the focus on understanding how action affects institutions (Lawrence et al., 2009). In this section, we review the literature on institutional work.

We start our literature review with a definition of institutional work. Then, we highlight the main characteristics of institutional work. Finally, we present the main streams of research on institutional work as well as the overlooked issues in this literature.

1.2.1. Definition of institutional work

Lawrence and Suddaby introduced the concept of institutional work in 2006. The concept of institutional work is based on "a growing awareness of institutions as products of human action and reaction, motivated by both idiosyncratic personal interests and agendas for institutional change or preservation" (Lawrence et al., 2009). According to Lawrence and Suddaby (2006), their conception of institutional work is first rooted in a small set of neo-institutional articles such as DiMaggio's (1988) essay on "Interest and agency in institutional theory", Oliver's (1991) discussion on strategic responses to institutional processes and her account of deinstitutionalization (Oliver, 1992). The second major foundation for the concept of institutional work comes from practice-based research and is inspired by the practice turn in organization studies. Adopting a practice perspective on institutions, Lawrence and Suddaby (2006) define institutional work as "the purposive action of individuals and organizations aimed at creating, maintaining and disrupting institutions" (p. 215). Generally, the definition highlights that individual and collective actors purposely undertake actions to influence institutions in three important ways: creating, maintaining, and disrupting institutions. The study of institutional work is thus concerned with the practical actions through which institutions are created, maintained, and disrupted.

Later, Lawrence et al. (2009) refine the concept of institutional work by exploring its relationship to three important issues. First, the authors argue that the study of institutional work focuses on activities – creating, maintaining, and disrupting institutions rather than outcomes – institutional creation, maintenance, and disruption. Accordingly, researchers focus on practices and motivations of actors engaging in institutional work and their studies are guided by "how" and "why" rather than "what" and "when" questions (Lawrence, Leca, & Suddaby, 2011). More importantly, the focus on activities rather than outcomes implies that scholars of institutional work take into

consideration "unintended consequences" of institutional work. That is, the new institutions created may be different from those originally conceived by interested actors. As such, institutional work research is likely to reveal both successful and failed instances of institutional change, both visible and subtle attempts of actors to maintain or transform institutions (Lawrence et al., 2009). The second issue is the degree of intentionality in institutional work. Early conceptualizations of institutional work highlighted intentionality as a central element to determine what constitutes institutional work (Lawrence & Suddaby, 2006). However, recent studies have started to consider varying degrees of intentionality (Battilana & D'Aunno, 2009) and the unintended consequences of institutional work (Barin Cruz et al., 2016; Martí & Mair, 2009). The third issue is the relationship between institutional work and effort. Institutional work requires actors to make some kinds of effort (mental or physical) to move beyond their taken-for-granted beliefs and behaviors and to achieve certain effects on institutions (Lawrence et al., 2009). Although the requirement of effort is not explicitly stated in the definition of institutional work, "effort" is, however, closely associated with the concept of "work". Moreover, the use of different types of institutional work depends on the degree and kinds of effort required for performing these types of work (Lawrence et al., 2009).

1.2.2. Major themes and research approaches

Previous studies on institutional work have provided compelling accounts of multiple types of institutional work undertaken by different actors to foster the creation and diffusion of new organizational forms and practices in particular contexts (Gond & Boxenbaum, 2013; Tracey, Phillips, & Jarvis, 2011). Researchers have focused on three major themes of research (Lawrence et al., 2013). Over the past decade, researchers have examined how institutional work occurs. Studies have described various types of institutional work taken to create, maintain, and disrupt institutions. Researchers have also identified the main actors engaging in institutional work or institutional workers. Recently, some scholars have started to investigate what constitutes institutional work. They consider different factors that enable or constrain institutional work.

Types of institutional work

Obviously, the most important concern of scholars of institutional work is: "How institutional work occurs?" To date, researchers have examined this question by using or extending Lawrence and Suddaby's (2006) taxonomy of institutional work. This taxonomy was developed based on the authors' review of studies on institutional entrepreneurship, institutional change, and deinstitutionalization. It serves as a framework to connect previously disparate studies of institutional work and to articulate a research agenda for this area (Lawrence & Suddaby, 2006). There are three broad categories of institutional work in the taxonomy: creating, maintaining and disrupting institutions. More specifically, 9 types of institutional work – advocacy, defining, vesting, constructing identities, changing normative associations, constructing normative networks, mimicry, theorizing, and educating – are associated with the creation of institutions. There are 6 types of institutional work through which actors maintain institutions: enabling, policing, deterring, valorizing/ demonizing, mythologizing, embedding, and routinizing. And finally, 3 types of institutional work – disconnecting sanctions, disassociating moral foundations, and undermining assumptions aim at disrupting institutions. Table 1.2 presents Lawrence and Suddaby's (2006) taxonomy of institutional work in detail.

Table 1.2 Types of institutional work

Type of institutional work	Definition	Implications
Advocacy	The mobilization of political and regulatory support through direct and deliberate techniques of social suasion	Overt political work (rule-based work) to reconstruct rules, property rights and boundaries of membership within a field
Defining	The construction of rule systems that confer status or identity, define boundaries of membership or create status hierarchies within a field	
Vesting	The creation of rule structures that confer property rights	
Constructing identities	Defining the relationship between an actor and the field in which that actor operates	Norm-based work to reconfigure actors' belief systems
Changing normative associations	Re-making the connections between sets of practices and the moral and cultural foundations for those practices	

Constructing normative networks	Constructing of interorganizational connections through which practices become normatively sanctioned and which form the relevant peer group with respect to compliance, monitoring and evaluation	
Mimicry	Associating new practices with existing sets of taken-for-granted practices, technologies and rules in order to ease adoption	Cognition-related work to alter "abstract categorizations"
Theorizing	The development and specification of abstract categories and the elaboration of chains of cause and effect	
Educating	The educating of actors in skills and knowledge necessary to support the new institution	
Enabling	The creation of rules that facilitate, supplement and support institutions, such as the creation of authorizing agents or diverting resources	Work aimed at ensuring adherence to rule systems
Policing	Ensuring compliance through enforcement, auditing and monitoring	
Deterring	Establishing coercive barriers to institutional change	
Valorizing and demonizing	Providing for public consumption positive and negative examples that illustrates the normative foundations of an institution	Work aimed at reproducing existing norms and belief systems
Mythologizing	Preserving the normative underpinnings of an institution by creating and sustaining myths regarding its history	
Embedding and routinizing	Actively infusing the normative foundations of an institution into the participants' day to day routines and organizational practices	
Disconnecting sanctions	Working through state apparatus to disconnect rewards and sanctions from some set of practices, technologies or rules	Work aimed at disrupting institutions by lowering in some ways the impact of social controls (e.g., rewards/ sanctions, moral foundations, assumptions and beliefs) on non-compliance
Disassociating moral foundations	Disassociating the practice, rule or technology from its moral foundation as appropriate within a specific cultural context	
Undermining assumptions and beliefs	Decreasing the perceived risks of innovation and differentiation by undermining core assumptions and beliefs	

Source: Lawrence & Suddaby (2006)

Building on the notion of "institutional work", Perkmann and Spicer (2008) proposed a taxonomy of three types of institutional work (political work, cultural work, and technical work) for the institutionalization of management practices. Political work

involves the development of rules and regulations. Cultural work refers to the construction or reframing of belief systems and values. Technical work involves the establishment of new mental frames that guide action. The authors highlighted that each type of institutional work focused on a particular pillar of institutions (i.e., regulative, normative and cultural-cognitive) and requires specific skills of actors (political, cultural, or analytical skills). More importantly, they suggested that "the institutionalization effect is stronger if more types of institutional work are deployed and if the skill sets of the involved actors vary" (Perkmann & Spicer, 2008, p. 811).

Until now, researchers have empirically examined the types of institutional work in three ways. First, a group of scholars consider discursive practices as a key form of institutional work (Riaz, Buchanan, & Bapuji, 2011; Taupin, 2012; Trank & Washington, 2009; Zilber, 2009). These authors find that discursive institutional work might include narrative acts (Zilber, 2009), rhetoric (Riaz et al., 2011; Waldron, Fisher, & Navis, 2015), justification (Taupin, 2012), negotiation (Helfen & Sydow, 2013), framing (Bucher, Chreim, Langley, & Reay, 2016) and persuasion (Tracey, 2016). This finding is consistent with Lawrence and Suddaby's (2006) observation that most institutional work is language centered.

Second, scholars refine Lawrence and Suddaby's (2006) typology by showing the multiplicity of institutional work and the interplay between numerous types of institutional work within the same context (Bjerregaard & Jonasson, 2014; Currie, Lockett, Finn, Martin, & Waring, 2012; Empson, Cleaver, & Allen, 2013; Jarzabkowski, Matthiesen, & Van de Ven, 2009). For example, Jarzabkowski et al.'s (2009) longitudinal case study of a utility company coping with free-market logic and regulator logic illustrated that divergent groups of actors within the same organization performed institutional work to maintain their own logic by disrupting the other logic or creating it in relation to their own interest. Empson et al.'s (2013) study of managing partners and management professionals in large international law firms demonstrated the micro-dynamics of institutional work, which was the simultaneous occurrence of multiple forms of institutional work originally associated with the creation, maintenance, and

disruption of institutions. In general, these studies suggest that the actual institutional work is concurrent, dynamic and does not fit neatly into the categories proposed by Lawrence and Suddaby (2006).

Finally, authors have increasingly extended Lawrence and Suddaby's (2006) typology by proposing new types of institutional work. Specifically, new types of institutional work include practice work (Gawer & Phillips, 2013; Smets & Jarzabkowski, 2013; Zietsma & Lawrence, 2010); boundary work (Helfen, 2015; Zietsma & Lawrence, 2010); legitimacy work and identity work (Gawer & Phillips, 2013); ideational, material, and bridging work (Ritvala & Kleymann, 2012); standardization work (Slager, Gond, & Moon, 2012); corporate media work (Pallas & Fredriksson, 2013); contextualization work (Gond & Boxenbaum, 2013); repair work (Heaphy, 2013; Micelotta & Washington, 2013); temporal institutional work (Granqvist & Gustafsson, 2016); emotion work (Moisander, Hirsto, & Fahy, 2016); democratizing and professionalizing risk work (Labelle & Rouleau, 2016); and defensive institutional work (Lefsrud & Meyer, 2012; Riaz, Buchanan, & Ruebottom, 2016), etc. Typically, authors of this line consider institutional work as situated in the everyday practice of interested actors. Studies tend to suggest that actors are doing mundane work of institutions simply with a view to accomplishing their practical work. In addition, while some newly-identified types of institutional work are apparently performed to create new institutions (e.g., ideational work, material work, bridging work, boundary work, legitimacy work, temporal institutional work, emotion work), others are more appropriate for institutional maintenance (e.g., repair work and defensive institutional work). For example, Ritvala and Kleymann (2012) illustrate how a functional food cluster in Finland was formed by ideational work (performing issue framing and counterfactual thinking), bridging work (bridging and networking), material work (resource mobilization) and authentic leadership of scientists. Zietsma and Lawrence (2010) examine the field-level institutional work of different organizations to affect boundaries and practices of the British Columbia coastal forestry industry. The study suggests that distinctive patterns of boundary work and practice work supported different cycles of institutional stability and change. Similarly, Gawer and Phillips' (2013) longitudinal case study of Intel

Corporation finds that the company performed legitimacy work and identity work internally and externally to influence and adapt to institutional change from a supply-chain logic to a platform logic. Moisander et al. (2016) demonstrate how the Finnish government employed three rhetorical strategies of emotion work – "eclipsing emotions to stifle resistance", "diverting disruptive emotions to fend off resistance", and "evoking useful emotions to enroll actors" – to support a new institution (the Economic and Monetary Union of the European Union). In a different vein, Lefsrud and Meyer (2012) provide an empirical account of how professional engineers and geoscientists in petroleum and related industries in Alberta, Canada framed the reality of climate change and themselves as experts while engaging in defensive institutional work against others.

Actors in institutional work

The second focus of institutional work research is on actors or institutional workers. Authors have begun to answer the question "Who does institutional work?"

Lawrence and Suddaby's (2006) definition of institutional work suggests two types of actors – individuals and organizations. However, Lawrence and Suddaby's (2006) definition and their later work do not specify the identities and interests of institutional actors (Hwang & Colyvas, 2011). In addition, although actors are embedded in and constrained by particular institutional contexts, they are largely regarded as "reflexive, goal-oriented and capable" in performing institutional work (Lawrence et al., 2013; Lawrence & Suddaby, 2006). As such, some scholars insisted on problematizing the ways in which actors were conceptualized in institutional work and suggested taking into account "embedded agency" and "institutional contexts" for the emergence of actors (Hwang & Colyvas, 2011).

Most prior literature has pointed to professionals and other actors related to the professions as institutional workers (Lawrence et al., 2013). These professionals include specialist doctors (Currie et al., 2012), scientists (Ritvala & Kleymann, 2012), engineers and geoscientists (Lefsrud & Meyer, 2012), patient advocates (Heaphy, 2013), lawyers (Empson et al., 2013; Smets & Jarzabkowski, 2013), journalists (Raviola & Norbäck, 2013), and staff professionals (Daudigeos, 2013; Labelle & Rouleau, 2016), etc. In

general, researchers argue that professionals are able to create, maintain and disrupt institutions because of their favorable social positions, power, expertise, and legitimacy (Lawrence et al., 2013). Theoretically, Suddaby and Viale (2011) suggest four ways by which professionals induce institutional change in organizational fields: using "expertise and legitimacy to challenge the incumbent institutional order", mobilizing "their inherent social capital and skill to populate the field with new actors and new identities"; introducing "nascent new rules and standards that recreate the boundaries of the field"; and managing "the use and reproduction of social capital within a field" (p. 423). Empirically, most research has focused on purposive and creative acts of powerful professionals to maintain institutional arrangements. For example, Currie et al.'s (2012) study of the healthcare profession illustrates how elite professionals engaged in institutional maintenance when facing external threats to their privileged positions. In a similar vein, Heaphy (2013) shows different ways that patient advocates used rules to maintain institutionalized roles of the patients, family, and staff in hospitals. Only a small set of studies have examined how (staff) professionals promote new institutions inside and outside their organizations. Daudigeos (2013) focuses on the practices of occupational safety and health professionals to promote new safety practices in a multinational construction company. Similarly, Labelle and Rouleau (2016) investigate forms of intra – and extra – organizational institutional work deployed by risk managers to institutionalize risk management programs and policies in Quebec hospitals.

Besides, several studies have looked into institutional work of actors at the top of organizations (Riaz et al., 2011; Rojas, 2010). Consistent with Kraatz's (2009) observation that organizational leaders and leadership play an important role in the institutionalization process within organizations; Rojas (2010) illustrates how a college president reformed the structure and norms of his organization in the ways that provided him with extensive power. Riaz et al. (2011) provide an empirical account of how bank executives engaged in institutional work to shape public discourse during the 2007-2010 financial crisis.

While many scholars have examined institutional work of individuals, some authors have recently paid attention to institutional work of organizations such as governmental agencies (Fredriksson, 2014; Moisander et al., 2016), companies (Palmer, Simmons, Robinson, & Fearne, 2015; Sarasini, 2013) and non-governmental organizations (Barin Cruz et al., 2016; Bertels et al., 2014; Waldron et al., 2015). An example of institutional work of governmental agencies is evident in Fredricksson (2014). The author examines how three governmental agencies maintain institutional orders (i.e., the financial markets and its functionalities) through crisis communication during the financial crisis in Sweden. Palmer et al. (2015) provide an account of companies as institutional workers, demonstrating how an industry leader (Retail Co.) accomplishes and maintains its dominance in B2B exchanges with industrial suppliers through an industrial supplier workshop. Finally, Bertels et al.'s (2014) study of the work of social movement organizations (Environmental NGOs) in the US environmental movement. The authors identify different configurations of identity, social position and institutional work that characterize distinct challenger roles of ENGOs within the movement. The study reveals how identity and social position enable and constrain ENGOs to undertake direct or indirect institutional work. As described above, studies of this line have demonstrated that organizations, regardless of their different motives and interests, are powerful and resourceful actors that skillfully manipulate the institutional context.

Factors influencing institutional work

A third stream of research has emerged in recent years to answer the question "Which constitutes institutional work?" (Lawrence et al., 2013). Researchers have begun to identify factors that can influence institutional work. Studies have highlighted both human-related factors (e.g., agency, social positions, emotions) and non-human factors (e.g., materiality, temporality, and place) as important enabling or constraining factors of institutional work.

Agency and institutional work

Theoretically, Battilana and D'Aunno (2009) argue that agency was the most important individual-level enabling condition for institutional work. Drawing on the work of

Emirbayer and Mische (1998), the authors propose the concept of multidimensional agency. That is, agency has three distinct dimensions, depending on the temporal orientations of interested actors: iteration (habit), projection (imagination), and practical evaluation (judgment). Battilana and D'Aunno (2009) argue, "All these dimensions can be found, in varying degrees, within any empirical instance of action". Pursuing this point of view, a number of scholars empirically examine the relationship between agency and institutional work (Raviola & Norbäck, 2013; Smets & Jarzabkowski, 2013; Zietsma & Lawrence, 2010). For example, Raviola and Norback (2013) illustrated the interplay between three agentic dimensions in every instance of news making of journalists in an Italian Business Newspaper that ultimately led to the change of the institution of business news. Smets and Jarzabkowski's (2013) study of banking lawyers in global law firms extended the focus on agency in the context of institutional complexity.

In a slightly different vein, scholars have investigated the phenomenon of "distributed agency". Their studies show how agency is distributed amongst human actors (Slager et al., 2012) or between "human and non-human entities" (Monteiro & Nicolini, 2015; Raviola & Norbäck, 2013). For example, Slager et al. (2012) demonstrated distributed agency amongst a wide range of actors including the standard maker, standard adopters and external third parties (e.g., management consultants, NGOs) in standardization work. The authors suggested that the legitimacy and regulatory power of a standard were constructed through distributed agency. Monteiro and Nicolini's (2015) study of two prizes in the Italian public sector for best practices in public administration and healthcare illustrated that humans and material elements shared the institutional work of mimicry, theorizing, educating, and reconfiguring normative networks.

The role of emotional and psychological factors
In addition to agency, a small set of work has looked into the role of emotions (Moisander et al., 2016; Voronov & Vince, 2012) and psychological capital (Cascio & Luthans, 2014) in institutional work. Theoretically, Voronov and Vince (2012) argue that emotional disinvestment from the current institutional order is an essential condition

for the triggering of institutional change and that institutional actors seek to mobilize emotions to pursue particular social, political, and economic ends. Empirically, Moisander et al. (2016) show that the Finnish government mobilized emotions in discursive institutional work in the public and political debate on Finland joining the Economic and Monetary Union of the European Union in the late 1990s. The authors found that both emotions and emotion work were implicated in discursive practices through which power is exercised in institutional processes. Cascio and Luthans (2014) provide a unique account of the link between institutional actors' psychology and their institutional work. Their study describes how political prisoners at Robben Island (South Africa) under the apartheid regime drew from positive psychological capital, specifically hope, efficacy, resiliency, and optimism to engage in disrupting the prison institution. Collectively, these studies highlight the importance of including analyses of emotional and unconscious process in the study of institutional work.

The importance of social position and power in institutional work

Recently, scholars have paid increasing attention to the dynamics and interplay of social position, power and institutional work (Currie et al., 2012; Empson et al., 2013; Riaz et al., 2016). Battilana, Leca, and Boxenbaum (2009) propose that social position is an enabling condition for actors engaging in institutional work. Following this line of thought, scholars of institutional work have empirically examined how social position influences institutional work and vice versa. Studies of the issue can be divided into two main lines: those that are concerned with institutional work of central actors in a field and those exploring how actors at the periphery of a field or an organization initiate institutional change despite their lack of power and resources.

First, most prior research has emphasized that actors with central social positions engage mainly in institutional maintenance work when facing external threats to their power and status (Currie et al., 2012; Gibassier, 2017; Micelotta & Washington, 2013; Palmer et al., 2015; Riaz et al., 2016; Weiss & Huault, 2016). For example, Gibassier's (2017) study of the emergence of an environmental management accounting tool (écobilan) in France shows how the French elite actively participated in the creation of the tool to

maintain the current institutional order and thus their privileged positions. Similarly, Riaz et al. (2016) examined how CEOs of large US banks used rhetoric to perform defensive institutional work in the aftermath of the global financial crisis (2007-2008). The study demonstrates that these elite actors employed rhetorical strategies to build "epistemic authority" that protects their dominant position in the field. A final example is Weiss and Huault's (2016) study of how large investment banks respond to coercive change in the OTC financial markets in Europe. The study finds that these influential actors maintain institutions through "the creation of incommensurables" (i.e., constructing and defending the idiosyncrasy of the threatened institutional arrangement).

Second, a few studies have looked into the work of peripheral actors to create and diffuse new institutions at the intra-organizational level (Daudigeos, 2013) or at the field level (Van Bockhaven et al., 2015; Labelle & Rouleau 2016; Waldron et al., 2015). Daudigeos (2013) examined how staff professionals in a multinational construction company overcame their marginal positions in the organization's formal hierarchy to promote new safety practices. The author found that these professionals develop a network inside and outside their organization to make up for their lack of formal authority and contextualize their projects and actions while deploying a set of specific influence tactics. In a similar vein, Labelle and Rouleau (2016) examine how actors with limited collective power and resources such as hospital risk managers disseminate risk management programs and policies in Quebec hospitals. Their study shows that risk managers performed two complex sets of risk work: democratizing the risk management practices at intra-organizational level by "building bridges, autonomizing teams, legitimizing risk work, and pragmatizing interventions" and professionalizing these practices at the extra-organizational level by "networking with colleagues, hybridizing knowledge, shaping identity, and debating solutions". While two previous studies investigated institutional work of individuals at the periphery of organizations, Waldron et al. (2015) explored how an environmental organization – The Rainforest Action Network (RAN) – induced institutional change in the retail home-improvement field. The authors found that the Rainforest Action Network used three rhetoric practices – "contextualization", "elicitation", and "incentivization" – not only to convince

influential field members (retailers) to adopt more environmental friendly practices for sourcing wood-based products but also to improve its social position. Waldron et al.'s (2015) study is an example of how marginalized actors use institutional work for social mobility (i.e., moving into more elite social positions in the field).

In general, studies on social position in institutional work have provided insights into how actors at different social positions create, maintain and disrupt institutions. However, according to Riaz et al. (2016), most studies of this line have adopted simplistic conceptions of social positions by only distinguishing between central or peripheral actors (For exceptions, see Bertels et al., 2014; Helfen, 2015). Accordingly, researchers have mainly described either the institutional work of central actors to maintain their social positions (Currie et al., 2012; Gibassier, 2017; Palmer et al., 2015) or that of peripheral actors to diffuse new institutions (Daudigeos, 2013; Labelle & Rouleau, 2016) and improve their social positions (Waldron et al., 2015). These studies tend to confirm Garud, Hardy, and Maguire's (2007) observation that "dominant actors in a given field may have the power to force change but often lack the motivation, while peripheral (actors) may have the incentive to create and champion new practices, but often lack the power to change institutions" (p. 961).

Related to studies on social position in institutional work, researchers have recently started to investigate the role of power in institutional work (Daudigeos, 2013; Empson et al., 2013; Palmer et al., 2015; Van Bockhaven, Matthyssens, & Vandenbempt, 2015). Scholars have so far examined the issue in a more or less explicit manner. While some have considered power in association with actors' social positions (Currie et al., 2012; Empson et al., 2013; Gibassier, 2017), other have focused more on power in episodes of institutional work (Daudigeos, 2013; Helfen, 2015; Palmer et al., 2015; Rojas, 2010). In the first line of research, Currie et al.'s (2012) study shows that based upon their social positions, elite medical professionals delegated routine tasks to other actors, maintained existing resource and control arrangements over the delivery of services, and co-opted and engaged other professionals in institutional work to maintain existing institutional arrangements and thus their power in the context of new labor policies in the United

Kingdom healthcare system. Similarly, Gibassier's (2017) illustrates how the French elite drew on their privileged position to influence the construction and popularization of an environmental management accounting tool in France. In the second line of research, Rojas' (2010) case study of the 1968 Third World Strike at San Francisco State College shows how the college president sought to increase his power through institutional work to prevail in the dispute with student activists. Palmer et al. (2015) investigated how Retail Co. (Scotland) preserved its power in business exchanges with industrial suppliers through industrial supplier workshops and institutional work. In a different vein, Daudigeos (2013) explored how staff professionals of a French construction company used forms of episodic power (mainly influence) to promote new work safety practices. The author found that these professionals employed three main categories of influence tactics: adaptive framing of issues; instrumental use of organizational processes, programmes, and systems; and using their organizations' market power to promote practices externally. Van Bockhaven et al.'s (2015) study of an institutional entrepreneurship initiative in the Dutch electro-technical installation industry demonstrated how non-elite institutional entrepreneurs mobilized soft power tactics to fundamentally reshape their field. Finally, Helfen (2015) provided a unique account of power dynamics and institutional work in the legalization of agency work in Germany. His study demonstrates that power reversal between incumbents and challengers was brought about by their institutional work at the field's boundaries.

Materiality, temporality, and place

In addition to human-related factors, researchers have looked into environmental factors such as materiality, temporality and place (Gawer & Phillips, 2013; Granqvist & Gustafsson, 2016; Jones & Massa, 2013; Lawrence & Dover, 2015; Monteiro & Nicolini, 2015; Raviola & Norbäck, 2013). A number of studies show that materiality plays an important role in the instantiation, diffusion and institutionalization of novel ideas and practices. For example, drawing on a case study of Unity Temple (a modern church building), Jones and Massa (2013) examined institutional work in the architectural profession. Their study demonstrated how materials, specifically buildings "instantiated new ideas of what church means and translated established ideas inherent

in the church concept into new contexts" (Jones & Massa, 2013, p. 1127). Similarly, Gawer and Phillips' (2013) study showed how material artifacts such as the PCI and USB interfaces instantiated the platform logic in the computer industry. Raviola and Norback (2013) also made materiality a central dimension of institutional work. Their study of an Italian Business Newspaper illustrated how different technologies (the print newspaper and the website) shaped the way journalists enact the institution of business news. Finally, Monteiro and Nicolini (2015) examine the role of materiality in the legitimizing work of two prizes in the Italian public sector for best practices in public administration and healthcare.

Recently, researchers have also investigated the role of temporality and place in institutional work. In their study of an institutional project to establish a novel foundation-based university in a Northern-European country, Granqvist and Gustafsson (2016) examine "how actors construct, navigate, and capitalize on timing norms in their attempts to change institutions". The authors develop a model of temporal institutional work, which consists of three forms of temporal institutional work – entraining, constructing urgency, and enacting momentum. The combination of these forms of temporal work opens windows of opportunity for action. Lawrence and Dover (2015) explore the role of place in institutional work to create a novel form of housing for the hard-to-house in Vancouver, Canada. The authors found that place contain, mediate and complicate institutional work. In short, these reviewed studies highlight that materials, temporal norms and place are critical factors that can affect institutional work.

Summary

By focusing on actors and agency rather than institutions, institutional work has emerged as an appealing direction in institutional studies. The literature on institutional work can be divided into three main streams or themes of research. A first stream of research examines, refines and extends Lawrence and Suddaby's (2006) typology of institutional work. A second stream of research focuses on identifying the main actors in institutional work. Finally, an emerging line of research emphasizes a range of factors

influencing institutional work. Table 1.3 summarizes these main themes of research (For a detailed summary of the literature on institutional work, see Appendix A).

Table 1.3 Summary of main themes in the literature on institutional work

Theme	Main findings	Empirical examples
Types of institutional work	Examination, extension and refinement of Lawrence & Suddaby's (2006) typology of institutional work	Zilber (2009); Trank & Washington (2009); Zietsma & Lawrence (2010); Riaz et al. (2011); Gawer & Phillips (2013); Pallas & Fredriksson (2013)
Actors in institutional work	Professionals and organizational leaders	Currie et al. (2012); Ritvala & Kleymann (2012); Heaphy (2013)
	Organizations (NGOs, companies, governmental agencies)	Barin Cruz et al. (2015); Bertels et al., (2014); Fredricksson (2014); Sarasini (2013)
Factors influencing institutional work	Agency (multidimensional agency and distributed agency)	Smets & Jarzabkowski (2013); Raviola & Norback (2013)
	Emotional and psychological factors	Cascio & Luthans (2014) ; Moisander et al. (2016);
	Social position and power (of central or peripheral actors)	Daudigeos (2013); Palmer et al. (2015); Riaz et al. (2016); Van Bockhaven et al. (2015); Waldron et al. (2015)
	Materiality, temporality and place	Granqvist & Gustafsson (2016); Jones & Massa (2013); Lawrence & Dover (2015) ; Monteiro & Nicolini (2015)

Remarkably, research on institutional work has focused on the practices and efforts of some powerful and resourceful actors, mainly professionals in developed countries (Lawrence et al., 2013; Martí & Mair, 2009). Studies have also emphasized social position as an important enabling condition for institutional work, depicting how different social positions frame the types of institutional work that actors engage in. Nevertheless, researchers have largely adopted simplistic conceptions of social positions by only following the distinction between central and peripheral actors in a field (Riaz et al., 2016). Most studies have investigated institutional maintenance work of central actors, whereas a few have looked into the development of new institutions by

peripheral actors (For exceptions, see Bertels et al., 2014; Helfen, 2015). Although the foregoing works provided initial insight into the interplay between actors' social positions and institutional work, they did not explain how actors engage in institutional work to contextually bridge a new organizational form and if certain actors occupy a better position to enable those types of projects.

Recent studies have suggested that organizations playing the role of intermediaries or brokers are usually instrumental in transferring new meanings, practices and structures into a particular context while adapting them to this context (Mair, Martí, & Ventresca, 2012; McKague et al., 2015). In addition, these broker organizations actively engage in different types of institutional work (Bertels et al., 2014). Although these studies have provided initial insight into the work of brokers, they did not explain how brokers were able to influence contextual bridging. Therefore, we turn to review the literature on brokerage.

1.3. Brokerage

In this section, we present the literature on brokerage by clarifying the definition and foundations of the concept of broker. Then we introduce dominant conceptions of brokerage. Finally, we review the main contributions to the study of brokerage. Our objective is to highlight major themes of research and identify gaps in the current literature.

1.3.1. Broker: definition, foundations and typologies

Before reviewing the literature on brokerage, we must ask, what is a broker? A preliminary answer is that "brokers trade on gaps in social structure" (Stovel, Golub, & Milgrom, 2011; Stovel & Shaw, 2012). The term "broker" is widely used in the social network literature for characterizing an actor that connects otherwise unconnected contacts (Burt, 1992) and mediates the flow of resources or information between them (Fernandez & Gould, 1994). A broker can be an individual (Sgourev, 2015) or organization (Collins-Dogrul, 2012; Fernandez & Gould, 1994). Stovel et al. (2011) provide a comprehensive definition of broker as follows:

"More formally, we can define brokers as intermediary links in systems of social, economic, or political relations in order to facilitate trade or transmission of valued resources that would otherwise be substantially difficult. The crucial characteristics of brokers are that they (i) bridge gaps in social structures and (ii) help goods, information, opportunities, or knowledge to flow across those gaps." (p. 21326)

In the absence of a link between two actors (i.e., a structural hole) which are both linked to a third actor (i.e., a broker), the latter enjoys better access to information and can use its brokering position to span these structural holes (Burt, 1992). In this regard, brokerage refers to a process of connecting disconnected actors in order to facilitate access to varied resources (Fernandez & Gould, 1994; Sgourev, 2015; Spiro, Acton, & Butts, 2013; Stovel & Shaw, 2012). Spiro et al., (2013) elaborated on the concept of brokerage, suggesting that "brokerage processes fall into three classes: transfer brokerage, in which the broker (ego) conducts information or other resources from one alter to another who cannot be directly reached; matchmaking brokerage, in which ego introduces or otherwise makes possible a tie from one alter to another; and coordination brokerage, in which ego directs alters' actions so as to resolve their dependencies without need for direct contact." (p. 131)

The notion of brokerage traces its origin to the German sociologist Georg Simmel's work on triadic ties in 1950. In "The Triad" (1950), Simmel articulated three distinct aspects of brokerage of third parties. He begins with a discussion of the third party's capacity to mediate conflict and restore a group to a more harmonious state. Here, the broker needs to remain neutral and faithful to each of the parties in conflict; successful mediation helps different parties recognize common interest and thereby strengthen group solidarity. Simmel recognized, however, that third parties can take advantage of others' conflict in many ways since it seems difficult for them to stay above the fray when others are quarreling. This led him to introduce the notion of a *tertius gaudens* (the third who enjoys). Unlike a mediator who seeks to resolve conflict, the *tertius gaudens* benefits from side parties' ongoing conflict, sometimes by pitting one side against another, other times by seizing opportunities the others ignore in the heat of their own battle. Thus, the *tertius gaudens* gains profit, power, or dependency from the hostilities

of others. Pushing the idea of gains further, Simmel describes the possibility of an even more strategic orientation, namely *divide et impera* (divide and conquer). Here, the third party "intentionally produces the conflict in order to gain a dominating position" (Simmel, 1950 cited in Stovel & Shaw, 2012). Simmel's short essay laid the foundations for a great deal of subsequent theoretical and empirical research on brokerage.

In the literature on brokerage, authors have proposed different types or roles of brokers. For example, in their seminal work "Structures of mediation: A formal approach to brokerage in transaction networks", Gould and Fernandez (1989) recognized five structurally distinct types of brokers:

(a) Coordinator: All three actors belong to the same group, so the brokerage relation is completely internal to the group.

(b) Representative: One or more members of a subgroup delegate one of their own members to communicate information to or negotiate exchanges with outsiders.

(c) Gatekeeper: An actor selectively grants outsiders access to members of his or her own group.

(d) Liaison: The broker is an outsider with respect to both the initiator of the brokerage relation and the receiver of the relation. This actor's role is to link distinct groups, without any prior allegiance to either.

(e) Cosmopolitan or itinerant broker: The intermediated actors belong to the same subgroup, but the intermediary belongs to a different group.

In addition to their detailed explanation of each type of broker, Gould and Fernandez (1989) also noted, "while any given brokerage relation falls into only one of the five categories, individual actors can perform any combination of the corresponding roles simultaneously" (p. 94). Gould and Fernandez's (1989) typology is probably the most commonly used in the literature. Authors have built on this framework to identify behavioral antecedents of different brokerage roles (Boari & Riboldazzi, 2014), different kinds of individual knowledge brokers (Kirkels & Duysters, 2010) or links between different brokerage roles played by middle managers and varying strategic orientations and contributions to the strategic process (Shi, Markoczy, & Dess, 2009).

While Gould and Fernandez's (1989) typology focuses on the structural properties of a broker, Stovel and Shaw (2012) categorize brokers into two main types based on their different functions. They argue that whereas some brokers facilitate the flow of goods or resources, other brokers explicitly orient towards creating new connections between previously unconnected actors. For brokers who span structural holes to facilitate transactions or interaction, Stovel and Shaw (2012) refer to this type of broker as middleman because the broker remains in the middle of otherwise unconnected actors and usually resources (e.g., goods or information) travel from one side to the other via the broker. According to Stovel and Shaw (2012), this type of broker is common in economic exchanges (e.g., stockbrokers), but it is also evident in other domains. A second type of broker, which Stovel and Shaw (2012) call catalyst, refers to brokers who alter the rate of interaction among other actors. The key to catalyst brokerage is the idea of an introduction (endorsement) as the catalyst broker brings previously unconnected parties into direct relation with one another. Recently, building on Stovel and Shaw (2012), Sgourev (2015) elaborated on the catalyst function of *iungens* brokerage.

Finally, Stadtler and Probst (2012) developed a framework of broker roles by analyzing practical approaches and activities of broker organizations in the context of Private-Public Partnerships. The framework highlights that brokers simultaneously take on the roles of "convener", "mediator" and "learning catalyst" during the partnering process. Thus, it allows for a better understanding of the roles of broker organizations and how those roles can best be performed.

1.3.2. Conceptions of brokerage: *tertius gaudens* and *tertius iungens*

Research on brokerage has primarily drawn on two theoretical conceptions of brokerage: the *tertius gaudens* (rejoicing third or third who benefits) and the *tertius iungens* (third who joins, unites or connects). These two conceptions vary in their understandings of the benefits (Lingo & O'Mahony, 2010) and the aims of brokerage (Stovel & Shaw, 2012).

The first conception of brokerage – the *tertius gaudens* – is named after Simmel's work (1950) which insisted on the benefits that a third actor might obtain from exploiting conflicts between two other parties egoistically for her own good. This conventional conception of brokerage emphasizes the unique benefits that can accrue to those who are structurally central in a network. Such benefits include access to more diverse information, resources, and opportunities (Burt, 1992). Brokers who bridge "structural holes" tend to have better ideas and individually benefit from them (Burt, 2004). Because individuals within groups tend to have more homogeneous ideas, brokers who bridge different groups gain exposure to a greater range of ideas and obtain a "vision advantage" in detecting and developing new ideas (Burt, 2004, p. 359). The *tertius gaudens* approach to brokerage employs a strategy of disunion whereby brokers reap benefits from preserving their unique ties to others while maintaining disconnected actors isolated (Burt, 2000).

A second conception of brokerage focuses on the benefits that accrue to the collective from connections among different parties (Lingo & O'Mahony, 2010). This type of brokerage is called *tertius iungens* to refer to brokers who ensure coordination among disconnected actors and possibly introduce them to each other, then closing gaps in social structures rather than benefiting selfishly from them (Obstfeld, 2005). Unlike the *tertius gaudens* approach to brokerage, the *tertius iungens* orientation focuses on joining previously unconnected parties to facilitate coordination, collaboration, and pursuit of common goals. While the first approach to brokerage focuses on the advantages that can accrue from a broker's unique access to information and social contacts, the second one emphasizes how this unique information can be put to use for both individual and collective purposes. Empirical studies have provided strong evidence for *iungens* brokerage. For example, Obstfeld's (2005) seminal work on the *tertius iungens* orientation and innovation involvement within a large automotive company found that a *tertius iungens* orientation, social knowledge, and social network density are all "independent predictors of innovation involvement". Therefore, organizations that want to foster innovation should encourage *tertius iungens* behaviours. Styhre and Remneland-Wikhamn (2016) examine the role of *iungens* brokerage in life science

innovation. Their study shows how a bio hub initiative at a major Sweden pharmaceutical company effectively connected previously separated actors, thus lowering the transaction costs incurred when accessing qualified scientific, regulatory, and commercial know-how, which are all of great value to life science companies during the venturing phase. A final example is Collins-Dogrul's (2012) work on *iungens* brokerage and public health collaboration between organizations across the US–Mexican border. Her study demonstrates that *iungens* brokerage promoted collaborative relationships rather than competition. *Iungens* brokerage is, writes Collins-Dogrul (2012), "attuned to the formation, reproduction, and sustenance of networks over time, seeing brokerage as both building and sustaining connections. More than a bridge, brokerage is a catalyst that enables and enhances cooperation." (p. 992)

More recently, some authors have adopted a more comprehensive view of brokerage, arguing that brokers in creative projects may draw on both *tertius gaudens* and *tertius iungens* (Lingo & O'Mahony, 2010; Sgourev, 2015). Lingo and O'Mahony (2010) examine the role of producers in the country music industry based in Nashville, Tennessee. Their study shows that producers acted as brokers by bringing performers, songwriters, musicians, studio technicians, and other relevant actors together for the project-based production of country music albums. More importantly, the authors propose the concept of "nexus work" as the producers effectively blended two different approaches to brokerage during the production process – drawing on a *tertius gaudens* approach to retain control over other actors and balance various interests and a *tertius iungens* approach to cultivate cooperation across different groups and ensure the best possible performance and output for each album production. Sgourev's (2015) case of the Ballets Russes (1909–1929) and its founder Sergei Diaghilev supports Lingo and O'Mahoney's (2010) observation that brokers on creative projects draw on both *iungens* and *gaudens* approaches. The study illustrates how Diaghilev's brokerage created a support network for Modernism and accelerated the diffusion of Modernist ideas in the early 20th century. As *tertius iungens*, Diaghilev put together creative teams where artists from different fields collaborated. At the same time, he strived to maintain control over these collaborations. However, he increasingly lost control over the development of

the network, evidenced by the emergence of independent projects inspired by his productions and reproducing his ideas and increasing competition in the field.

1.3.3. Major themes and research approaches

Researchers have contributed to the discussion on brokerage using various theoretical frameworks. The contradictions between two brokerage orientations (*tertius iungens* versus *tertius gaudens*) as well as the comprehensive view of brokerage (e.g., Lingo & O'Mahoney, 2010) have been discussed from different theoretical approaches such as social networks theory (mainly structural holes), social capital theory, organizational innovation and learning. Most prior research has focused on different elements of brokerage.

Antecedents of brokerage

First, some researchers have examined the antecedents and conditions of brokerage. Studies have recognized different conditions at individual-level (e.g., the broker's multidimensional identity), at organizational-level (e.g., institutional credibility, communication, structural and technical conditions), at field-level (e.g., field fragmentation) as main factors facilitating brokerage (Lenihan, 2015; Pawlowski & Robey, 2004; Sgourev, 2015). For example, Lenihan's (2015) study of two government-sponsored evidence-based policy organizations (The CPB Netherlands Bureau for Economic Policy Analysis and the Washington State Institute for Public Policy) identifies three primary organizational factors that help these organizations successfully accomplish their role as knowledge brokers: "(1) An institution's credibility based on independence, neutrality, reputation, trust, transparency and the quality of its methods and evidence; (2) The utility of the research the organizations produce, based on transferability, timing, stakeholder involvement and resonance with policy-makers; and (3) The communication of that research, in terms of effectiveness, dissemination, presentation and translation for policy-makers." (p. 122). Similarly, Pawlowski and Robey's (2004) examination of knowledge brokering by IT professionals in a large manufacturing and distribution company shows how structural conditions (including decentralization and a federated IT management organization and technical conditions

(shared IT systems) of the company enable specific practices exercised by IT professionals. Finally, Sgourev's (2015) study of brokerage by Diaghilev – the founder of Ballets Russes highlights field fragmentation and individual identity as the main factors of brokerage. The study illustrates how the fragmentation of the arts and of the market offered opportunities for brokerage and the broker's multidimensional identity enabled him to harness the opportunities.

Brokerage behaviors and practices

Second, researchers have started to investigate the broker's behaviors and activities within a firm or an industry, across industries or countries. In terms of brokerage behaviors, Obstfeld (2005) distinguishes between *tertius gaudens* and *tertius iungens* behaviors in his study of the *tertius iungens* orientation and employees' involvement in innovation within a large US automotive company. Lingo and O'Mahony's (2010) study of producers in the country music industry based in Nashville shows that brokers on creative projects performed a variety of "nexus work", drawing on both *iungens* and *gaudens* approaches. An example of research on brokerage activities is evident in Hargadon and Sutton (1997) ethnography of design engineers at IDEO, a US design firm. The researchers saw the firm as the broker embedded in a broad network of industries where there were gaps (structural holes) in the flow of technological knowledge. The IDEO's product designers deliberately brokered those gaps by looking for technological solutions from one industry that could be applied successfully to another, often resulting in an innovative combination. Another example of this line of inquiry is Pawlowski and Robey's (2004) study of how IT professionals transfer knowledge across boundaries within a large US manufacturing and distribution company. The authors found that IT professionals used four brokering practices, namely crossing boundaries, surfacing and challenging assumptions, translation and interpretation, relinquishing ownership of knowledge. Similarly, Boari and Riboldazzi (2014) examined how a small Italian comics publishing house transferred the idea of a business model (manga comics) and best practices from Japanese publishers to Italian publishers and distributors. The study illustrates that the organization acted as a broker, using shared career imprinting, hiring members with diverse industry experience, and

leveraging relationships with high status partners. Recently, Collins-Dogrul (2012) investigated the role of brokers in public health cooperation on the United States – Mexico border. She found that broker organizations and their staff engaged in creating and sustaining networks and cultural-cognitive work, in particular framing and translation, to enable transnational public health cooperation. Reinecke (2015) provides an account of knowledge brokerage activities of climate services in the field of climate change policy. Finally, Olwig (2013) illustrates how local development practitioners operated as brokers between international development organizations and Northern Ghana, fitting their activities to the traveling development rationalities mainly through their use of development language.

Benefits and outcomes of brokerage

A third line of inquiry has focused on the benefits and outcomes of brokerage. Most research of this line has pointed to the informational benefits of brokerage. For example, Burt (2004) highlights that brokers tend to have good ideas. Styhre and Remneland-Wikhamn (2016) show how a platform to broker relationships among life science firms reinforces innovative capacities of the involved firms. Fleming, Mingo, and Chen (2007) demonstrate that brokerage increases generative creativity (i.e., the generation of new ideas) but hampers the diffusion of this idea. In a related vein, many authors emphasize that brokerage facilitates the transfer of knowledge across units in an organization (Pawlowski & Robey, 2004), across industries (Hargadon & Sutton, 1997) and across countries (Boari & Riboldazzi, 2014). Some researchers emphasize collaborative relationships as another effect of (*iungens*) brokerage. That is, brokerage enables and enhances intersectoral partnerships (Stadtler & Probst, 2012) and transnational collaboration (Collins-Dogrul, 2012). Recently, researchers have started to consider macro-level outcomes of brokerage. Sgourev (2015) provides a unique empirical account of how micro-level practices of brokerage can lead to social transformation. His study illustrates how Sergei Diaghilev – the founder of the Ballets Russes (1909–1929) revolutionized the arts in the early 20th century by aggregating developments in dance, music, design and literature. Diaghilev also created a support network for Modernism and accelerated the diffusion of Modernist ideas by connecting artists on the supply side

and matching supply and demand for novelty. However, in escalating Modernism, Diaghilev's brokerage contributed to the demise of the social world that generated the Ballets Russes. Sgourev (2015) concludes, "in establishing connections, brokers can exercise an impact far exceeding the original intent, triggering chains of events with broad consequences that they control and benefit from only partly" (p. 356).

Figure 1.1 illustrates a framework for understanding brokerage research.

Figure 1.1 - A framework for understanding brokerage research

Antecedents/ Conditions	Brokerage	Benefits/ Outcomes
- Individual-level - Organizational-level - Field-level	- Behaviors (*tertius gaudens* and/or *tertius iungens*) - Practices	- Information - Innovation/Creativity - Collaboration - Institutional change
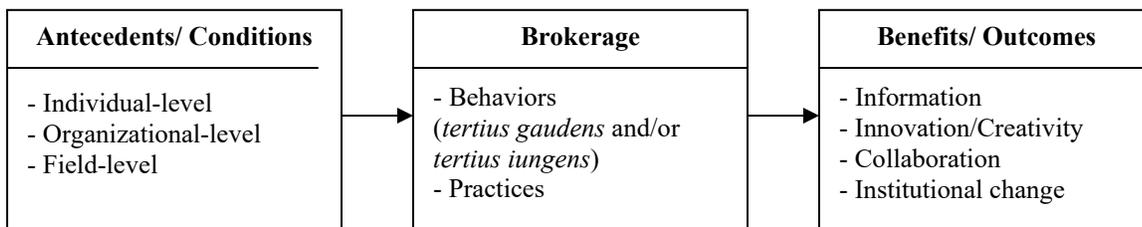
Summary

As our review of the literature on brokerage suggests, despite a small number of empirical studies, brokerage has been a growing area of interest in sociology and organization research (See Table 1.4 for a summary of empirical studies on brokerage). Until now, scholars have examined different aspects of brokerage such as its antecedents, activities of brokers, and benefits/outcomes of brokerage (mainly from social networks perspective), placing greater emphasis on the latter two. While earlier studies focused on the informational benefits of brokerage, especially the impacts of brokerage on innovation and creativity, recent studies have recognized the role of brokerage in collaboration and institutional change. Although prior research has started to investigate the practices used by brokers and their potential outcomes, this work did not explain how these micro-level practices can contribute to macrolevel outcomes (For an exception, see Sgourev, 2015). Accordingly, we need more research on the interplay between brokerage and processes of field emergence (Collet, Robertson, & Lup, 2014) as well as that on the links between brokerage and institutional work (Sgourev, 2015).

Table 1.4 Summary of empirical studies on brokerage

Studies/Year	Focus	Theoretical framework	Methodology	Findings about brokers/brokerage
Boari & Riboldazzi (2004)	How actors positioned in a network can evolve as knowledge brokers and how they act to develop new brokerage roles	Gould and Fernadez's (1989) typology of brokers	Exploratory study of a small Italian comics publishing house	A theoretical model of behaviors of a broker: using shared career imprinting, hiring members with diverse industry experience, leveraging relationships with high status partners
Burt (2004)	The mechanism by which brokerage provides social capital	Social capital theory (Structural holes)	Survey of managers of a large American electronics company	People who stand near the holes in a social structure (brokers) tend to have good ideas.
Collet, Robertson, & Lup (2014)	The relationship between return on brokerage and field maturity	Social capital theory (Structural holes)	Quantitative study of the field of strategic management research	The benefits of network brokerage are stronger during the early stages of field development and diminish as the field matures.
Collins-Dogrul (2012)	The role of organizational brokers and their staffs in the transnational public health cooperation	Brokerage research (merging three conceptions of brokerage: network structural, interorganizational, and cultural-cognitive); Tertius Iungens Brokerage	Mix method study of public health cooperation on the United States–Mexico border (Content analysis and quantitative social networks analysis)	Broker organizations focused on creating and sustaining networks and cultural-cognitive work, in particular framing and translation, to enable transnational public health cooperation.
Fernandez & Gould (1994)	Brokerage positions and organizational influence on policy development	Social networks theory	Quantitative (regression analysis of social structure of the national energy and health policy domains under the Carter presidency)	The influence of a government organization in the development of a policy depends on its type of brokerage position (coordinator, representative, gatekeeper, liaison or itinerant broker) and whether it refrains from taking stands on policy events or not.
Flemming et al. (2007)	The effects of brokerage on collaborative creativity	Social capital of brokerage and cohesion	Archival data of utility patent from 1975 to 2002	Brokerage increases generative creativity but hinders the diffusion and use of the new idea.
Hargadon & Sutton (1997)	Technology brokering and innovation	Social networks and organizational memory perspectives	Ethnographic study of a US product design consulting firm	A process model of technology brokering: Access, Acquisition, Storage and Retrieval
Lenihan (2015)	Factors that affect brokerage	Literature on Evidence-Based Policy, knowledge	Case studies of two government-sponsored EBP organizations	Conditions for successful evidence-based policy brokerage are the broker's institutional credibility, the

		intermediaries and research utilization	(The CPB Netherlands Bureau for Economic Policy Analysis and the Washington State Institute for Public Policy)	utility of her research, and her communication/ translation of that research.
Lingo & O'Mahony (2010)	How brokers on creative projects integrate the ideas of others	Research on brokerage, integration work and creative work	Ethnographic investigation of 23 independent music producers in the Nashville country music industry	Brokers on creative projects engaged in "nexus work" (i.e., drawing on both approaches tertius iungens and tertius gaudens to integrate creative ideas).
Obstfeld (2005)	*Tertius iungens* orientation in innovation	Brokerage literature	Mix method study of networks and innovation in an engineering division of an automotive manufacturer (ethnography and quantitative analysis)	Tertius iungens is a fundamental pattern of action that accounts for individual involvement in innovation.
Olwig (2013)	The role of brokers in the diffusion of development institution	Literature on development	Ethnographic study of local development practitioners in Northern Ghana	Local development practitioners as brokers between international development organizations and Northern Ghana unconsciously applied both universalistic development rationalities (associated with the use of development language) and local rationalities.
Pawlowski & Robey (2004)	Practices, conditions and consequences of knowledge brokering	Literatures on boundary spanning and situated learning	Exploratory qualitative case study of 23 IT professionals and business users in a large manufacturing and distribution company	A conceptual framework including the conditions, practices, and consequences of knowledge brokering by IT professionals: Brokering practices are conditioned by structural and technical conditions. Brokering practices include: crossing boundaries, surfacing and challenging assumptions, translation and interpretation, relinquishing ownership of knowledge. Consequences of brokering are the transfer of knowledge and business practices across units in the organization.
Reinecke (2015)	Practices of knowledge brokers	Research on knowledge	Case studies of four climate	A knowledge brokerage activities typology that explains

		brokerage	services in three European countries (the UK, Germany and Switzerland)	how climate services facilitate climate change policy making: (1) Identifying knowledge needs, (2) coordination, (3) compilation and translation, (4) capacity building, (5) policy analysis/development, and (6) personal advice
Sgourev (2015)	Catalytic function of brokerage	Brokerage literature	The case of the Ballets Russes (1909–1929) and its founder Sergei Diaghilev	Iungens brokerage may have a catalyst function that enables and enhances cooperation. Conditions facilitating the catalytic function of brokerage include the broker's multidimensional identity and field fragmentation.
Stadtler & Probst (2012)	Broker organizations' roles in the process of Public-Private Partnerships	Social capital, collaboration, and inter-organizational learning literatures	Qualitative research of 19 broker organizations	A framework for a broker organization's roles in the PPPs process: Broker organizations facilitate the partnering process throughout the PPP life cycle through three roles: convener, mediator, and learning catalyst.
Styhre & Remneland-Wikhamn (2016)	Benefits of tertius iungens for innovation	Literature on tertius iungens	Qualitative case study of a life science platform within a multinational pharmaceutical company in Sweden	The brokerage initiative benefits both the hosting company and life science companies involved in the LHS, and thereby reinforces innovative capacities.

1.4. Conceptual framework: The role of institutional work and brokers in contextual bridging

In this chapter, we have reviewed three bodies of literature that frame our study; we must now bring them together to consolidate our research problem, which refers to the phenomenon of contextual bridging. Basically, we want to conclude this chapter by clearly formulating our research questions. To do this, in this section, we expose again the gaps of each literature and show how our study will fill in the gaps.

First, we have reviewed the literature on contextual bridging. As shown in our review of this literature, scholars have emphasized local adaptation of foreign ideas and practices (Boxenbaum, 2006; Gond & Boxenbaum, 2013; McKague et al., 2015). Studies have focused on "the construction, supply and transfer of ideas", demonstrating how

individuals and organizations actively transferred and adapted new ideas to particular contexts (Sahlin & Wedlin, 2008). In this way, this body of work brings actors and interests into the analysis. A common finding of research on contextual bridging is that ideas do not remain unchanged as they circulate but are subject to certain kinds of transformation (Frenkel, 2005; Sakuma & Louche, 2008). While this body of work betters our understanding of how diffused ideas and practices differ in various settings, it did not explain the bridging of a new organizational form. In addition, we know far less about specific practices that actors can use to make the imported organizational form accepted in local contexts. Prior studies have focused on theorizing or "testing" abstract models of "translation" (Czarniawska & Joerges, 1996; Dobosz-Bourne & Kostera, 2007; Zilber, 2006) and "editing" (Morris & Lancaster, 2006; Sahlin-Anderson, 1996) rather than making explicit concrete practices for contextual bridging. Gond and Boxenbaum (2013) provide a unique empirical account of how entrepreneurial individuals adapted the US notion of responsible investment to France and Quebec. The authors found that actors employed a repertoire of "contextualization work" – filtering, repurposing, and coupling. However, the authors did not specify the conditions for actors engaging in these types of "contextualization work". Because we still know little about the practices undertaken by actors in the process of contextual bridging (e.g., Gond & Boxenbaum, 2013), we do not fully understand how contextual bridging occurs and how actors manage the process. By understanding the specific practices that underlie the process of contextual bridging, one can derive practical guidance for organizations involved in the transfer of new ideas, practices, and organizational forms across contexts. Therefore, we need more research on the practices used in contextual bridging.

The agentic focus in research on contextual bridging has aligned this body of work to the growing literature on institutional work. Different from traditional institutional approaches to organizations, the study of institutional work focuses on the practices of individuals and organizations to create, maintain, and disrupt institutions (Lawrence & Suddaby, 2006). Therefore, institutional work offers a promising theoretical lens for

examining the practices performed by actors in contextual bridging of a new organizational form.

By reviewing the literature on institutional work, we have seen that social position and associated power enable and constrain actors in terms of their ability to undertake different types of institutional work (Bertels et al., 2014; Daudigeos, 2013; Riaz et al., 2016; Van Bockhaven et al., 2015). Prior research on institutional work has largely focused on how powerful and resourceful actors, mainly professionals, maintain existing practices or adjust new ones in a way that preserves their privileged position (Currie et al., 2012; Micelotta & Washington, 2013). Drawing on a simplistic and broad distinction between central and peripheral positions (Riaz et al., 2016), researchers have investigated either institutional maintenance work of (professional/elite) actors at the centre of a field or an organization (Currie et al., 2012; Gibassier, 2017) or institutional creation by peripheral actors (Daudigeos, 2013; Labelle & Rouleau, 2016). Although previous studies provided insight into how actors maintain or change institutional arrangements, they did not explain: (1) how actors engage in institutional work to transfer and adapt a new organizational form to a particular context (i.e., contextual bridging) and (2) if certain actors have a better position to enable institutional adaptation. For that reason, we need more theorization on the relationship between actors' position and practices in the process of contextual bridging. Achieving a better understanding of how an actor's position frames her practices and how these practices help the actor move to certain position, one can gain further insight into the dynamics of contextual bridging.

Finally, we have reviewed the literature on brokerage, assuming that actors occupying the role of broker may be able to facilitate the process of contextual bridging. In the literature, broker has been commonly defined as an actor who connects previously disconnected parties and facilitates the transmission of goods, information, and other resources (Stovel & Shaw, 2012). Studies on brokerage have shown that because of their better position in a network, brokers have preferential access to information and tend to have good ideas (Burt, 2004). In addition, brokers play important roles in the transfer of

knowledge, practices and models across different groups, industries, and countries (Boari & Riboldazzi, 2004; Hargadon & Sutton, 1997; Pawlowski & Robey, 2004; Sgourev, 2015). While earlier studies on brokerage have focused on two types of brokerage behaviors (*tertius iungens* or *tertius gaudens*) and the effects of brokerage on innovation and creativity (Flemming et al., 2007; Lingo & O'Mahony, 2010, Obstfeld, 2005), recent studies have started to look into the role of brokerage in intersectoral collaboration and institutional change (Collins-Dogrul, 2012; Sgourev, 2015). Despite the shift to potential institutional outcomes of brokerage, little research has been done to understand: (1) how microlevel practices of brokers contribute to macro institutional change and (2) how brokerage relates to institutional work (Sgourev, 2015).

While identifying a number of limitations in three literatures, we also acknowledge their complementarities to better our understanding of contextual bridging. Combining the insights of three literatures, we examine the process whereby actors undertake deliberate actions to bridge a new organizational form into a given context and the relationship between actors' position (e.g., brokers) and their actions in this process.

In summary, this chapter reviews three literatures – contextual bridging, institutional work, and brokerage that provide the theoretical basis for our study. As our literature review suggests, little attention has been provided to the important understanding of the forms of institutional work required for bridging a new organizational form into a different context. Therefore, our study will fill in the gap by answering the following research question:

How do actors engage in institutional work to contextually bridge a new organizational form?

Now that we have set out our theoretical framework and research question, we turn to explain our methodological approach. The following chapter will present our methodological framework.

CHAPTER 2. METHODOLOGY

To answer our research question, we decide to conduct a longitudinal qualitative research. Since we are interested in the process of transferring an organizational form to a particular context, this methodological approach enables us to build theory and generate an in-depth understanding of such a complex process phenomenon (Graebner, Martin, & Roundy, 2012). In this chapter, we explain in detail our methodological approach by clarifying the research design, the research context, sampling, data collection, and data analysis.

2.1. Research design

Research design is "a logical plan" for getting from "the initial set of questions to be answered" to "some set of conclusions about these questions" (Yin, 2003, p. 20). Since we seek to understand the practices undertaken by different actors to contextually bridge a new organizational form to a particular setting, we adopt an embedded, explanatory case design in this study. According to Eisenhardt (1989), a case study is "a research strategy which focuses on understanding the dynamics present within single settings". The use of an explanatory case study is most appropriate for investigating "how" and "why" questions (Yin, 2003). An "embedded" case design is also suitable for our study which incorporates multiple units of analysis (Yin, 2003). The primary unit of analysis in our study is the activities (i.e., forms of institutional work) undertaken by organizations during the process of contextual bridging. Moreover, each organization itself is also a unit of analysis since we want to understand how the specific position of the organizations in the social entrepreneurship field relates to their activities.

Although case studies are often criticized for the uniqueness of the case (Yin, 2003) or the resulting idiosyncratic theories (Eisenhardt, 1989), one must consider what Patton (2002) referred to as trade-offs in designing the study:

> "[T]here are no perfect research designs. There are always trade-offs. Limited resources, limited time, and limits on the human ability to grasp the complex nature of social reality necessitate trade-offs." (Patton, 2002, p. 223)

Therefore, the most important thing is to choose the research strategy on the basis of the research question and purpose. Because little empirical work has been done to understand deliberate actions undertaken by actors in the process of transferring new meanings, practices and structures across contexts, a single embedded case study enables us to unveil these actions and thereby provide more insight into the entire process. This research design is also appropriate as the selected case represents an extreme case (Yin, 2003). While extreme cases are not statistically representative, they are ideal for theory building because they illuminate processes that are likely to apply to less extreme cases (Yin, 2003).

2.2. Research context

To examine specific forms of institutional work for contextual bridging, we studied the case of the institutionalization of social enterprise in Vietnam (2009-2014) in which actors "imported" and adapted the social enterprise form (especially that of the UK) to Vietnam.

In general, some kinds of social enterprise have existed in many countries for years. For example, in the early 1800s, the UK had a number of cooperatives based on similar modes of operation, employing entrepreneurial activities not for commercial profit but to achieve a social goal. However, social enterprise has been legally recognized in recent years. In some countries (e.g., the UK) there is a distinct legal form for social enterprises, while in others there is not. Social enterprise is considered as a new organizational form everywhere because it combines elements of both non-profit and for-profit organizations. While different definitions of social enterprise can exist, three elements help to distinguish a social enterprise from other organizational forms: (1) its social mission, (2) operational model, and (3) profit sharing. More specifically, the whole (or primary) purpose of a social enterprise is to achieve its social mission. Social enterprises employ commercial activities to accomplish its social mission. And the profit (if any) of a social enterprise is directed toward the implementation of its social goal.

The context of Vietnam reflects important socio-economic differences relative to the UK. Vietnam is a transitional economy (Nguyen, Sullivan Mort, & D'Souza, 2015) while the UK is a liberal market economy (Defourny & Nyssens, 2010). Vietnam also differs from the UK regarding the development of civil society, which is important given the roots of the social enterprise form. The UK has a very strong civil society characterized by a relatively large voluntary sector relying mostly on private resources (Salamon & Sokolowski, 2004), whereas civil society in Vietnam has recently developed due to historical State suspicion and constraints (Bui, 2013). Since there are substantial discrepancies between the original and receiving institutional contexts, we can, therefore, expect that more institutional work will be required for contextual bridging. In other words, there is a need for local adaptation of the social enterprise form. Choosing Vietnam as our research context allows for a better understanding of the contextual bridging process.

Although early forms of social enterprise existed in Vietnam before the process of contextual bridging we studied, recent studies suggest that the social enterprise form did not develop before the establishment of the Centre for Social Initiatives Promotion (the first social enterprise hub in Vietnam) and the intervention of British Council Vietnam (British Council, CSIP & Spark, 2011; Nguyen et al., 2012). The CSIP is a Vietnamese non-governmental and non-profit organization established in 2008. Unlike other local NGOs, during the first years of operation, CSIP received tremendous strategic, technical, and financial support from One Foundation (a private philanthropic fund based in Ireland) to pursue a sole mission: supporting the development of social enterprises in Vietnam. Since its establishment, CSIP has mainly worked at grassroots level, providing direct support to social enterprises at two stages of development: Incubation and Acceleration. To date, the centre has nurtured and supported more than 80 social enterprises across Vietnam. Together with CSIP in the very first years of the Vietnam social enterprise movement, BC was another key actor. British Council (BC) is the UK's international cultural relations organization, which has offices in 110 countries and territories worldwide. BC has been in Vietnam since 1993 under the status of a foreign independent cultural and education and non-profit organization. As an important

part of its work in society, BC strongly promotes the development of social enterprises in the UK and around the world. BC launched its Global Social Enterprise Program in 2009 and currently operates this program in 24 countries. In Vietnam, BC was among the first strategic partners of CSIP in implementing the first social enterprise support program and thereby introducing the concept of social enterprise into Vietnam.

The concept of social enterprise was first introduced by two organizations in 2009. Since then, more new social enterprises have been established (Nguyen et al., 2012). According to the social enterprises mapping project commissioned by British Council, CSIP and Spark in 2011, 167 organizations were identified as social enterprises (although these organizations do not call themselves as such). However, the actual number can reach 165,600 organizations across Vietnam. The large majority of social enterprises were located in Hanoi (41%) and Ho Chi Minh City (13%). Figure 2.1 illustrates geographical distribution of social enterprises in Vietnam.

Figure 2.1 - Geographical distribution of social enterprises
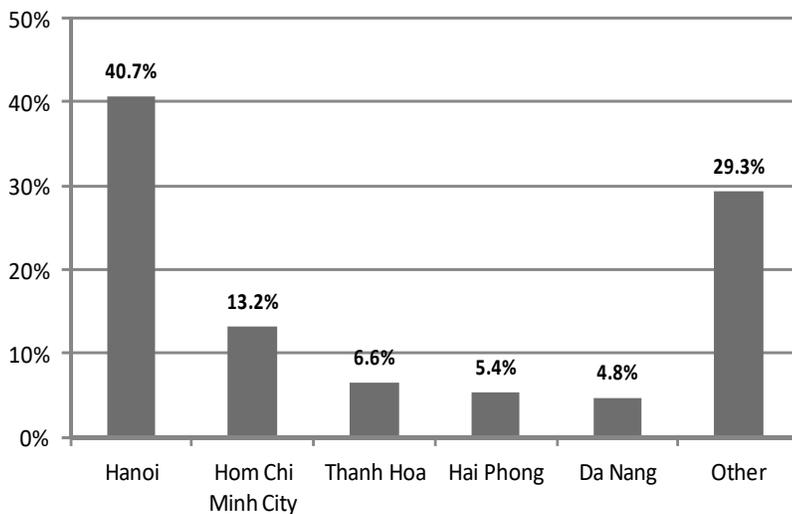
Source: Vietnam 2011 Social Enterprises Mapping Project

Of the 167 social enterprises, 68% were in some way aiming to make a contribution to hunger and poverty reduction, life stabilization and income improvement through education, vocational training, knowledge, equipment and skills improvement. This

main objective was followed by two secondary objectives (as organizations could select more than one area of social impact): 30% of the organizations worked in the field of health and wellbeing (health care services, networking, community integration, and capability enhancement), 29% worked to improve public awareness around social, environmental, education and health inequalities for targeted communities. 81 organizations (or 48% of the survey sample) also had environmental objectives, such as providing environmentally friendly products and services, operating in an environmentally friendly manner and improving awareness of communities about environment protection. Figure 2.2 presents main areas of focus of Vietnamese social enterprises.

Figure 2.2 - Top 5 social entrepreneurship areas of focus
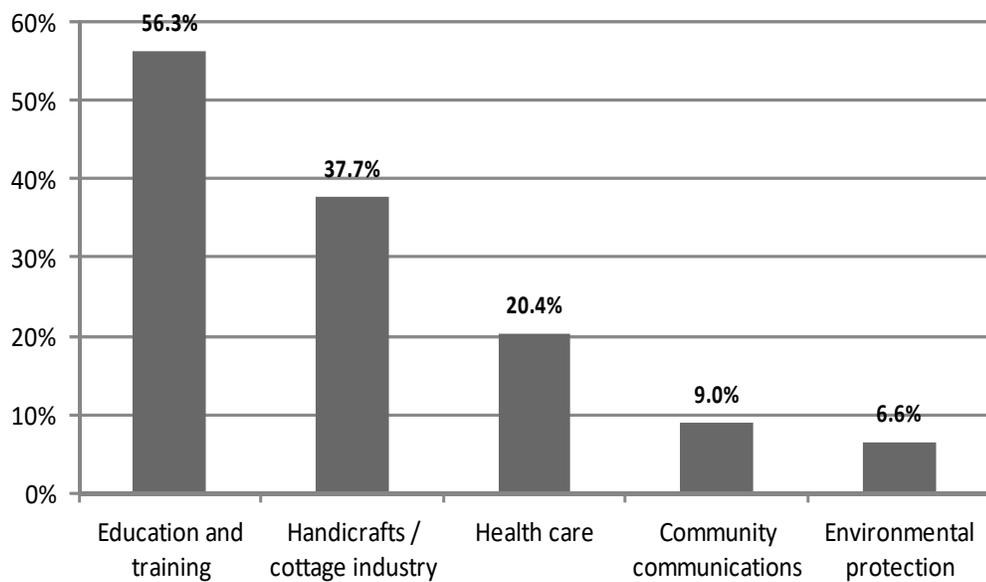
Source: Vietnam 2011 Social Enterprises Mapping Project

Despite their existence and contributions to society, social enterprises were not widely acknowledged by the local public. The concept of social enterprise was unfamiliar to locals and conflicted with their common perception, which is non-profit and for-profit logics cannot co-exist in a single organization. That social enterprises combine the dual and conflicting logics creates confusion and ambiguity about their nature and purpose.

Accordingly, social enterprises frequently have difficulties in communicating to and collaborating with key stakeholders such as the government, businesses, investors, the donor community, traditional non-profit organizations, and customers. Therefore, during three years (2009-2011), social enterprise support organizations such as BC and CSIP undertook various actions to raise public awareness and thereby foster the adoption of the social enterprise form.

Another big challenge of social enterprises in Vietnam was their lack of State recognition. Before 2014, there was no specific legal form for social enterprises in Vietnam. In general, organizations operating like social enterprises had two legal status options: (1) a company status under the Enterprise Law, and (2) a social organization (i.e., non-profit organization) status under a number of disparate legal documents concerning community-based organizations, charities, social funds, and science and technology organizations[1]. However, both legal forms seem to be inappropriate for an organizational form with a double mission like social enterprise. Social enterprises are different from traditional companies and NGOs: social enterprises apply business principles to address social issues. Despite this difference, before 2014, social enterprises did not have a clear legal designation and lacked a relevant supervisory framework. Unclear legal framework created many issues for their development. In addition, when a social enterprise operates in either a traditional company or a social organization, there are some limitations (e.g., complex procedures for establishing a social enterprise under the form of a social organization and possible mission drift for a social enterprise adopting a company status). In other words, the existing legal forms do not fit hybrid social enterprises. Thus, since 2012, in partnership with BC, the Central Institute for Economic Management (CIEM) has engaged in institutional work to legalize the social enterprise form. CIEM is a government think tank under Ministry of Planning and Investment. The institute's main functions include doing research, proposing economic management and business environment development policies to the

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[1] Historically, the government has supported a slower rate of development of civil society (of which NGOs are a part) compared to that of the private sector, partly due to its suspicion of Civil Society Organizations (CSOs). Thus, there are relatively more complex legal requirements for establishing a NGO and long delays in making the law on associations for these organizations.

government, and training economic managers. With the support of BC, CIEM carried out a number of studies on social enterprise and consulted policy models for social enterprise in many countries[2]. As a result, CIEM created a distinct legal form for social enterprise in Vietnam. An article on social enterprise was officially introduced into the Law on Enterprises 2014.

Article 10. Criteria applicable to and rights and obligations of social enterprises

1. A social enterprise must satisfy the following criteria:

a) It is registered for establishment in accordance with this Law;

b) Its operational objective is to resolve social or environmental issues in the interests of the community;

c) It uses at least fifty one (51) per cent of its total annual profit to conduct re-investment for the purpose of implementing social or environmental objectives as registered.

2. In addition to the rights and obligations of enterprises stipulated in this Law, a social enterprise has the following rights and obligations:

a) To maintain the objectives and conditions stipulated in clauses 1(b) and 1(c) of this article during the course of operation; where a currently operating enterprise wishes to convert into a social enterprise or a social enterprise wishes to abandon its social or environmental objectives, or fails to use its profit to conduct re-investment, such enterprise must provide a notice to the competent agency to carry out the procedures as stipulated by law;

b) The owner or the manager of the social enterprise shall be considered for and entitled to receive favorable conditions and assistance during issuance of relevant licences and certificates in accordance with law;

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[2] So far, CIEM has done three reports on social enterprise: "Social enterprise in Vietnam: Concept, context and policies" (2012), "Legal framework for social enterprises in some countries and several supporting policies for social organizations in current Vietnam" (2014), and "Case studies of social enterprises in Vietnam" (2016). In the first two reports, CIEM consulted policy models of many countries, especially the UK's model.

c) To be permitted to raise and receive funding [aid] in various forms from individuals, enterprises, non-governmental organizations and other Vietnamese or foreign organizations in order to cover managerial and operational expenses of the enterprise;

d) Not to use funding raised for purposes other than the purpose of covering managerial and operational expenses in order to resolve social or environmental issues registered by the enterprise;

đ) A social enterprise entitled to receive incentives or assistance must annually make a report to the competent agency on its operational status.

3. The State has policies to encourage, support and promote the development of social enterprises.

4. The Government shall provide detailed regulations on this article.

The Law on Enterprises 2014 was approved by the National Assembly on November 26, 2014 and has come into effect since July 1st, 2015. After this law, the Government issued Decree No. 96/2015/ND-CP detailing a number of articles of the Law on Enterprises 2014 on October 19, 2015. The decree has 21 articles, of which 9 articles (from Article 2 to Article 11) relate to social enterprises. Most recently, Ministry of Planning and Investment – the governing body of CIEM – issued Circular No. 04/2016/TT-BKHDT on May 17, 2016. The circular, which details the forms used in social enterprise registration, has come into effect since July 1st, 2016 (See Appendix D for more details about legal documents on social enterprises). Since then, there have been 14 social enterprises that are newly registered and 2 well-established enterprises that changed into social enterprises according to the new regulations (See Appendix E.1 for a list of social enterprises registered under the new law).

To have an overview of the institutionalization of social enterprise in Vietnam, we present a chronology of key events of the social entrepreneurship field in Table 2.1.

Table 2.1 Chronology of key events

Year	Event
2008	• Establishment of Centre for Social Initiatives Promotion (CSIP)

2009 • Launch of the first Social Entrepreneur Support Program of CSIP

• Launch of the Global Social Enterprise Program of British Council (BC)

• Partnership between CSIP and BC

2011 • Launch of the first Vietnam social enterprises mapping project by CSIP, BC, and Spark Centre from January to June

• Multi-stakeholders dialogue on social entrepreneurship in Vietnam (co-organized by CSIP, BC, and MSD) in August

2012 • Partnership between BC and Central Institute for Economic Management (CIEM)

• Conference "Develop Social Enterprise through universities in Vietnam: Challenges and Opportunities" (co-organized by BC and National Economics University) in April

• Research "Social Enterprise in Vietnam: Concept, Context and Policies" (conducted by BC, CIEM, and CSIP) and Research Dissemination Workshop in May

• Workshop on contribution and responsibility of Social Enterprises in creating jobs and implementing the Law for People with Disabilities in Quang Ninh (co-organized by BC and the Committee for Social Affairs of the National Assembly – CSANA) in September

2013 • Workshop "Empower Vietnamese Social Enterprises" (co-organized by CSIP, KOTO, and VCCI under the sponsorship of Irish Aid) in January

• Workshop on contribution and responsibility of Social Enterprises in creating jobs and implementing the Law for People with Disabilities in Da Nang (co-organized by BC and CSANA) in January

• Workshop "Elected representatives at South region with policy, law on the elder people and social enterprises" in Ho Chi Minh City (co-organized by BC and CSANA) in March

• Consultative meetings with social enterprises (co-organized by BC, CIEM, and CSIP)

• The first Vietnam social investment forum (co-organized by CSIP, BC, and CIEM) in August

• Conference "Social enterprise: From practice to policy" (co-organized by BC and CIEM) in October

• Talk "Creating a sustainable environment for social enterprise development in Vietnam" (co-organized by BC, CIEM, and Vietnam Southern Social Entrepreneur Club – SSEC) in November

• Visit of a high profile delegation of Vietnamese government to the UK

2014 • Revised Law on Enterprises with a new article on social enterprise (drafted by CIEM)

- Talk "Building an enabling environment for Social Enterprise development: Experiences from Vietnam and the United Kingdom" (co-organized by BC and CIEM) in February

- First-round approval of the revised Law on Enterprises in the National Assembly in June

- Partnership between BC and Hanoi TV to launch the series program "Social innovation and development" in July

- Talk "Social entrepreneurship: From ideas to reality" (co-organized by CFVG, BC, CSIP, and L'Espace) in August

- Vietnam delegation attending World Social Enterprise Forum in Seoul, South Korea in October

- Final approval of the Law on Enterprises in the National Assembly in November

- Social Investment Forum Vietnam 2014 (co-organized by CSIP, Lotus Impact, and Spark Centre) in December

2015
- Workshop "Social entrepreneurship – The innovative approach towards sustainability for CSOs" (CSIP)

- International conference "Social Enterprise in Vietnam: The roles of higher education and research institutions" (co-organized by BC and NEU) in March

- Talk "Social entrepreneurship: From zero to hero" (co-organized by BC, CFVG, and L'Espace) in September

- Issuance of Decree 96/2015/ND-CP detailing some regulations of the Law on Enterprises in October

- Workshop "Social enterprise – Policy overview and implementation" (co-organized by CSIP, CIEM, and nhquang&associates) in October

- Workshop "Managing innovation and building corporate image" (co-organized by BC, VCCI, Traffic Vietnam, VPBank, and Vietnam Social Entrepreneur Network – VSEN) in November

2016
- International conference "The ecosystem for social entrepreneurship and social innovation" (co-organized by BC, NEU, CFVG, and Niptex) in March

- Talk "Collecting comments on forms for social enterprise registration" (co-organized by CSIP, CIEM, and BC) in April

- Issuance of Circular 04/2016/TT-BKHDT detailing forms used in social enterprise registration in May

2.3. Sampling

We follow the logic of purposeful sampling in qualitative inquiry (Patton, 2002). That is, "selecting information-rich cases from which one can learn a great deal about issues of central importance to the purpose of the inquiry" (Patton, 2002, p. 230). For the purpose of this study, we selected organizations that meet two criteria. First, selected organizations play a key role in introducing the concept of social enterprise and promoting the development of social enterprises in Vietnam. Second, we chose organizations that directly participated in the making of a new regulation for social enterprise. As a result, the sampled organizations include British Council, intermediary organizations (Centre for Social Initiatives Promotion and Spark Centre), State agencies (Central Institute for Economic Management, Business Registration Management Agency and Department of Legislation under Ministry of Planning and Investment; Legislation Department of the Government Office; Committee for Social Affairs and Economic Committee of the National Assembly), Vietnam Chamber of Commerce and Industry, social enterprises, non-governmental organizations, impact investors, universities, and mass media.

Then, we recruited informants in the identified organizations by using snowball sampling. Since 2013, we have built relationship with the Centre for Social Initiatives Promotion – the first intermediary organization with the mission of nurturing and supporting social enterprises in Vietnam. We have also built contact with British Council – the UK's international organization for cultural relations and educational opportunities that has strongly promoted the social enterprise form in Vietnam and particularly was very active in the process of making legal regulations on social enterprise. As pioneers in the Vietnam social entrepreneurship field, CSIP and BC are two organizations which provide important insight into the emergence and development of the field. So, we started snowball sampling with the Director of CSIP and the Society and Development Manager of BC. We asked these persons who else to talk with. This sampling approach allows us to choose "information-rich key informants" (Patton, 2002, p. 237). In addition, we employed theoretical sampling, seeking new informants on the basis of the concepts emerging from the on-going and constant comparative analysis of data across informants (Patton, 2002; Corley & Gioia, 2004). The sampling is

terminated when no new information is forthcoming from further data collection and analysis, what Glaser and Strauss (1967) called "theoretical saturation".

2.4. Data collection

We have been in the field since 2013. However, data for this research were mainly gathered through multiple field trips during three years (2014-2016). We collected data both retrospectively and in real-time from three main sources: (1) semi-structured interviews, (2) observation, and (3) documentation. Given the emerging state of the field and the phenomenon under examination, we rely on the interviews as the main source of data, with observation and archival data serving as important triangulation and supplementary sources for understanding discrepancies among informants and gaining additional perspectives on key events and issues.

Table 2.2 Process of data collection

Year	Activities
2013	- Collected 16 public documents of various kinds (e.g., news, speeches, press releases, reports, documentary films on social enterprises, etc.) on CSIP's website, Facebook and Youtube - Worked for CSIP as volunteer from July 29 to August 4. My task was to edit the profiles of social enterprises applying for Social Enterprise Support Program 2013. - Attended and took notes for CSIP at Social Investment Forum Vietnam 2013 - Visited social enterprises (SapaOchau and Sapanapro) in Sapa with CSIP team and social entrepreneurs
2014	- Visited and assessed organizational capacities of 4 NGOs (MSD, ACDC, E&C and CEPEW-CSDP) in the framework of Innovating Civil Society Organizations program 2014 - Evaluated SESP applications of social enterprises (first round) - Conducted 13 semi-structured interviews (mainly with CSIP team, BC Society and Development program manager, impact investors, and social entrepreneurs) - Attended CSIP's training program "Start your social enterprise" - Attended 2 events of BC (launch of the TV series program "Social innovation and development" and talk on social entrepreneurship for the youth)

	• Collected 74 additional documents on social enterprise of BC, CSIP, and CIEM
2015	• Conducted 48 other semi-structured interviews • Attended 3 events related to social enterprise (talks, workshops, visits, and networking events) organized by BC, CSIP, CIEM, and CFVG-NEU • Collected 33 additional documents on social enterprise • Wrote with CSIP team "Starting a social enterprise: Handbook for CSOs" • Wrote case studies for CSIP
2016	• Conducted 12 additional semi-structured interviews about the impacts of the new law on social enterprises • Attended 4 events organized by BC, CSIP, CIEM, and CFVG-NEU • Collected 9 additional documents on social enterprise (mainly reports and legal documents created or consulted by CIEM)

2.4.1. Semi-structured interviews

As we stated before, semi-structured interviews are the primary source of data. The purpose of interviewing is to find out what happened in the process of institutionalization (the main actors, their roles and activities in the process). Based on interviews, we can reconstruct different phases of institutionalization and understand the practices undertaken in each phase. Interviews also allow us to capture the perspectives of people engaging in different activities to institutionalize social enterprise (i.e., their feelings, experiences, thoughts, expectations, and intentions, etc.). "Real-time" data stemmed from 13 semi-structured interviews from July to September 2014. Retrospective data were gathered from 48 other interviews, which were conducted over a period of 7 months (from October 2015 to April 2016). During the last two months of 2016, we conducted 12 additional interviews (mainly with social entrepreneurs) to examine the impacts of the new law on social enterprises. In total, we conducted 73 interviews with 56 informants. We audio-recorded all but 7 of the interviews and transcribed in verbatim by our own. The non-recorded interviews include 5 unscheduled interviews with key informants and 2 interviews in which participants did not permit the use of a recording device. We took detailed note during and immediately after the non-

recorded interviews to ensure accurate representation of the participants' responses. Except for 24 interviews which were done by Skype and phone, all of the interviews were done face-to-face. On average, interviews lasted between 30 minutes and one and a half hours, and all of them were conducted in the native language of the interviewees (Vietnamese or English). Table 2.3 provides detailed information about the interview participants.

Table 2.3 Interview participants

#	Name of informant	Hierarchical Position/ Organization	Interviews in collection rounds:	
			First round (2014)	Second round (2015-2016)
1	Pham Kieu Oanh	Director, CSIP	1	2
2	Che Phong Lan	Ex-Business Consultant, CSIP and Co-founder, KHAC social enterprise	1	1
3	Hoang Thi Dieu Huong	Program Coordinator, CSIP	1	2
4	Dao Thi Hue Chi	Program Coordinator, CSIP	1	
5	Nguyen Thi Phuong Thu	Ex-Communications Coordinator, CSIP	1	
6	Tran Thi Hong Gam	Manager, Development and Society Programs, BC	1	2
7	Cao Thi Ngoc Bao	Director, Development and Society Programs, BC		1
8	Nguyen Van Tien	Vice Head, Committee for Social Affairs – Office of National Assembly		1
9	Duong Thuy Dung	Officer, Economic Department – Economic Committee – Office of National Assembly		2
10	Phan Duc Hieu	Vice President, CIEM		2
11	Nguyen Minh Thao	Vice Head, Department of Business Environment and Competitiveness, CIEM	1	2
12	Anonymized respondent	Spark Centre for Social Entrepreneurship Development	1	1
13	Nguyen Quang Vinh	Deputy Secretary General, Vietnam Chamber of Commerce and Industry (VCCI) Secretary General, Vietnam Business Council for Sustainable Development		1
14	Le Thu Thuy	Vice-director, SME Promotion Centre under Vietnam Chamber of Commerce and Industry (VCCI)	1	
15	Ta Van Tuan	Vietnam Country Director, Australian Foundation for the Peoples of Asia and the Pacific (AFAP)	1	
16	Hub Langstaff	Ex-Accelerator Manager, LGT Venture Philanthropy	1	
17	Nguyen Xuan Tung	Corporate Relations Manager, Diageo Vietnam Ltd.	1	
18	Nguyen Thuy Linh	Director, Centre for Community Empowerment (CECEM)	1	
19	Do Thuy Lan	Director, Morning Star Centre		2
20	Nguyen Thu Giang	Vice Director, Institute for Development and Community Health LIGHT		1
21	Tran Diem Phuong	Director, Mekong Plus Co., Ltd.		2

22	Don Tuan Phuong	Director, HumaniTour and Centre for Sustainable Development Studies		1
23	Pham Thi Thanh Tam	Director, REACH Centre		1
24	Nguyen Phuong Linh	Director, Research Centre for Management and Sustainable Development (MSD Vietnam)		1
25	Do Thi Bach Phat	Head, Green Bamboo Warm Shelter		1
26	Nguyen Thi Lan Anh	Director, Action to the Community Development Centre (ACDC)		1
27	Ho Xuan Binh	Viet Thien Ngan Production and Trade JSC.,		1
28	Truong Thi Nam Thang	Executive Education Director, Centre Franco-Vietnamien de Formation à la Gestion (CFVG) – National Economics University (NEU)		1
29	Nguyen Quang Huy	Lecturer, Faculty of Business Administration – Foreign Trade University (FTU)		1
30	Duong Phuong Hanh	Director, Center for research and Education of the Deaf and hard of hearing (CED)		1
31	Nguyen Thanh Nam	Director, Dichung		2
32	Tan Thi Shu	Director, SapaOchau		2
33	Tang Thi Duyen Hong	Director, Marine Gifts and Coins for Changes		1
34	Pham Thi Ngan	Director, Tohe		1
35	Ngo Thi Thuy Hang	Vice Director, MARIN Centre		1
36	Nguyen Hong Long	Director, Center for Creativity and Sustainability Study and Consultancy (CCS) and Co-founder of I-Nature		1
37	Nguyen Viet Thang	Co-founder, Vexere		1
38	Nguyen Thi Ngoc Giau	Director, Green Hope		1
39	Tran Hong Nhung	Director, Zó Project		1
40	Nguyen Thieu Hoai	Reporter, "Social Innovation and Development" Program, Hanoi TV		1
41	Nguyen Viet Thinh	Government Office		1
42	Dinh Thi Song Nga	Director, Nam Thang Long Ltd., Co.		1
43	Tran Thi Trung Thuan	Director, Thien Tam		1
44	Vi Thi Thuan	Director, Thuan Hoa Social Protection Centre and Hoa Ban +		1
45	Dinh Thi Huyen	Director, Northwest Cooperation Development Centre		2
46	Pham Tuan Anh	Ministry of Planning and Investment		1
47	Nguyen Dinh Cung	President, CIEM		1
48	Pham Ngoc Lam	Deputy Director, Economic Department – Economic Committee – Office of National Assembly		1
49	Pham Thuy Hanh	Deputy Director, Legal Department, Government Office		1
50	Nguyen Hong Van	Ministry of Planning and Investment		1
51	Doan Thanh Hai	Program Officer, CSIP and Co-founder of KidsNeedBooks social enterprise company ltd.		1
52	Cao Tri Thanh	KOTO		1
53	Nguyen Minh Thuan	Director, Thuan Truong community development social enterprise company ltd.		1
54	Do Thi Quynh	Director, Education for Ha Giang highland community		1
55	Nguyen Van Tung	Director, Vsmile social enterprise company ltd.		1
56	Nguyen Quang Tuyet Minh	Ex-Operations assistant, Ivy care social enterprise company ltd.		1

For each round of data collection, we prepared an interview guide (Patton, 2002) to make interviewing more comprehensive and systematic. However, we preserved flexibility to adjust the interview guide based on informant responses. Specifically, in the first round of data collection, the scope of initial interviews was as wide as possible in order to find out the main actors and a range of activities to diffuse the social enterprise form in Vietnam (See Appendix B.1). Later interviews became more structured as themes (e.g., networking and brokerage) began to emerge in prior interviews (See Appendix B.2). At the end of the second round of data collection, interview questions were more specific and focused on the role and activities of brokers (See Appendix B.3). In addition, we adjusted our interview guide to adapt to different groups of informants such as State agencies, intermediary organizations, non-governmental organizations, and social enterprises, etc. The interviews inquired about the main organizations promoting the social enterprise form in Vietnam, their roles and activities in the social entrepreneurship field; the organizations involved in the creation of the law on social enterprise, their motivations, their roles and activities; informants' perceptions of the institutionalization of social enterprise, the difficulties they encountered in the process, and their strategies for overcoming such obstacles.

2.4.2. Observation

In addition to interviews, we engage in both participant and non-participant observation depending on the nature of the activity or event to be observed. Observation allows us "to move beyond the selective perceptions of others" (i.e., the interviewees) and "to arrive at a more comprehensive view of the setting being studied" (Patton, 2002, p. 264). For this study, we observed a number of events organized by key actors in the Vietnam social entrepreneurship field. Key observations events included not only workshops, forums, and talks on social enterprise but also training courses and networking events for social entrepreneurs and interested people. We also followed CSIP staff and consultants in visits to a number of social enterprises and Civil Society Organizations (CSOs) in the framework of CSIP's programs (Social Enterprise Support Program and Innovating Civil Society Organizations Program). Moreover, we participated into visits

(study tours) to existing and newly established social enterprises. These visits were organized by either CSIP or BC within the framework of a training program or conference. When possible, we took detailed field notes during the observation, which included not only verbatim from people's speeches, presentations, and conversations but also our remarks and comments on the observation events (e.g., atmosphere, participants, organization, etc.). These field notes allow us to capture items of relevance to our research question (i.e., activities undertaken by different organizations in the social entrepreneurship field, particularly those performed in the process of legalization of social enterprise and the position/role of the organizations involved in the process) and acquire useful information about motivations and strategic directions of key organizations in the field. When note taking was not possible during the observation, we recorded our thoughts and important actions/interactions right after the observation. The observation events occurred before and after the issuance of the regulation on social enterprise. Table 2.4 summarizes the events we observed.

Table 2.4 Summary of field observations

#	Events/ Observations	Organizers/ Key speakers	Date
1	Talk "Social enterprise and the Youth"	CSIP, Spark, and Live & Learn Vietnam	August 15, 2013
2	Social Investment Forum Vietnam 2013	CSIP, BC, and CIEM	August 22-23, 2013
3	CSIP's field trips to social enterprises in Sapa and Xuan Giang	CSIP	December 20-22, 2013
4	Visits to CSOs in the ICSO program	CSIP	July 10, 16, 21, and 23, 2014
5	CSIP's SESP first round evaluation board meeting	CSIP	July 19, 2014
6	BC - Hanoi TV partnership signing ceremony to launch the series program "Social innovation and development"	BC and Hanoi TV	July 25, 2014
7	Talk "Social entrepreneurship: From ideas to reality"	BC, CFVG, CSIP, and L'Espace	August 21, 2014
8	Training program "Start your social enterprise" Visits to social enterprises (KOTO, Tohe, Donkey Bakery)	CSIP	August 25-29, 2014
9	Talk "Social entrepreneurship: From zero to hero"	BC, CFVG, and L'Espace	September 26, 2015
10	Workshop "Social enterprise – Policy overview and implementation"	CSIP, CIEM, and nhquang&associates	October 29, 2015
11	Workshop "Managing innovation and building corporate image" Business and investment networking: Innovations and Practices	VCCI, BC, Traffic Vietnam, VPBank, and VSEN	November 20, 2015

12	Social Enterprise Boot Camp Networking Event (in the Business Investment Readiness program of BC)	BC and VSES	January 9, 2016
13	Social Enterprise Talk #6: "Discussion on Social Enterprise Development Policy"	CSIP	March 3, 2016
14	International conference "The ecosystem for social entrepreneurship and social innovation" Visits to social enterprises (KOTO, KymViet, Green Generation)	BC, CFVG, NEU, and Niptex	March 17-18, 2016
15	Talk "Collecting comments on forms for social enterprise registration"	CIEM, CSIP, and BC	April 11, 2016

2.4.3. Documentation

Our third source of data was documents and other media. We had access to a wide range of CSIP's public and internal documents including its business plan 2012-2014, materials for training courses and existing programs (e.g., master plans, work plans, information sheets, programs' PowerPoint presentations, application forms for social enterprises and civil society organizations), handbooks, newsletters, research and reports. In addition, we consulted websites and public documents, including press releases, newsletter articles, studies and reports, announcements, etc. on different social media channels (e.g., YouTube and Facebook) of the organizations involved in the institutionalization process. We also collected legal documents, mass media reports, print and online news on social enterprises, especially those on the legalization of social enterprise in Vietnam. We watched video clips of social enterprise events (e.g., conferences, workshops, forums, press conferences, and launching ceremonies of social enterprise support program). We also followed policy dialogues and interviews with key people in the field. Taken together, these documents provided important information about the relevant organizations and insights into their diverse activities to institutionalize social enterprise in Vietnam. Overall, we consulted 132 documents of various types: business plans, programs' materials, press releases, newsletters, websites, event documents, reports, legal documents, news articles, and television news, reports and series programs. Table 2.5 provides the number of documents consulted in our study (For a detailed list of documents, see Appendix C).

Table 2.5 Quantitative details of documentation data

Type of documents	Source	Total
Business and work plans	CSIP	3
Programs' materials	CSIP	19
Press releases	CSIP	3
Newsletters and newsletter articles	CSIP and BC	11
Websites, facebook, and youtube pages	CSIP and BC	6
Event documents	CSIP, CIEM, VCCI, National Assembly Office	13
Reports	CSIP, BC, and CIEM	8
Law on Enterprises 2014 and related documents	CIEM, Ministry of Planning and Investment, Government portal	7
News articles	Mass media	19
Television news, reports, and programs	Mass media	39
Reports on social enterprises in other countries [3]	Other	4
Total number of documents		**132**

2.5. Data analysis

We analyzed data in three stages to construct a narrative of the process of bridging the social enterprise form into the context of Vietnam first (Stage 1); then, to uncover the forms of institutional work that underlie the process of contextual bridging (Stage 2); and to identify how certain actors occupying the role of brokers enabled institutional work to contextually bridge the social enterprise form (Stage 3).

Stage 1: Constructing a narrative of contextual bridging

In the first stage, we used both primary and secondary data to have an overview of the process of bridging the social enterprise form into the context of Vietnam. Specifically, we first drew on accounts of our interviewees, field notes and archival data – the internal documents and the media coverage on social enterprise in order to identify key organizations in the social entrepreneurship field and construct a chronological list of important events of the field (Table 2.1). Then, building on interviews and the

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[3] CIEM consulted these reports during the making of the regulation on social enterprise.

chronological list of events, we were able to divide the process of contextual bridging of the social enterprise form into two successive periods as follows:

Period 1: Concept introduction (2009-2011)

In this period, BC and CSIP introduced the concept of social enterprise into Vietnam through an annual program – the Social Entrepreneurs Support Program. Contextual bridging occurred at grassroots level mainly through training programs, promotional campaigns, publications, and prizes.

Period 2: Policy formulation (2012-2014)

In 2012, Central Institute for Economic Management became involved in the social entrepreneurship field. Since then, a series of conferences and debates around social enterprise were organized. As a result, a new regulation on social enterprise was introduced into the revised Law on Enterprises, which was finally ratified by the National Assembly in November 2014.

This "temporal bracketing" enabled us to structure our description of events and activities during the process of contextual bridging and to examine how "actions of one period lead to changes in the context that affect actions in subsequent periods" (Langley, 1999). Then, to make sense of our empirical evidence, we composed "a narrative" of how contextual bridging evolves during the period of study (Langley, 1999), relying mainly on actors' quotes from our interviews and archival data. This narrative allowed us to develop a better understanding of what happened, who did what and when in the process of contextual bridging. Then the narrative was checked with informants from different organizations (e.g., State agencies, intermediary organizations, international organizations, and social enterprises). Moreover, we compared events and ideas discussed by the informants. Given that several informants were involved in the same events and activities, some of their ideas and perspectives could be compared and confirmed against one another.

Stage 2: Conceptualizing and categorizing the forms of institutional work for contextual bridging

A second stage of analysis focused on the identification and codification of the types of institutional work performed by actors in different periods of contextual bridging. Because little research has been done to understand the forms of institutional work for contextual bridging, we used the "Gioia method", which is well adapted to theory-building and the identification of new constructs (Corley & Gioia, 2004; Gioia, Corley, & Hamilton, 2013).[a]

To gain insights into the institutional work underlying the process of contextual bridging, we started coding with the interview data, identifying initial codes and grouping them into 1st-order categories (open coding). First, we moved quickly through interview transcripts, noting passages which refer to how, why, when and by whom the social enterprise form was promoted in Vietnam and wrote general comments about the perspective of the informants. Then, we read the transcripts again and engaged in "line-by-line coding" (i.e., naming each line of the transcripts). Whenever line-by-line coding was impossible (i.e., sentences could not be coded separately), we conducted segment-by-segment coding. We conceptually coded each sentence or segment of data by using an "in-vivo" code, which was the term repeatedly used by the informants or a simple descriptive phrase when an in-vivo code was not available. In-vivo codes help us to preserve informants' meanings of their views and actions (Charmaz, 2006). Our goal is to remain open to all analytic possibilities and create codes that best fit the data we have (Glaser & Strauss, 1967; Strauss & Corbin, 1998; Charmaz, 2006). In addition, since we aimed to uncover the forms of institutional work, we looked closely at actions and coded data as actions. So, in this stage of conceptual coding, there were 118 codes that emerged from our data. Following Gioia et al. (2013), we started seeking similarities and differences among the many codes to group them into categories or collections of "concepts that stand for phenomena" (Strauss & Corbin, 1998, p. 101). For example, informants' statements such as "CSIP funded a small amount of money" and "BC funded CSIP a certain budget" were coded as distinct concepts and placed into separate categories (respectively): "Funding seed capital to social enterprises" and "Funding

intermediary organization to support social enterprise models" because of a lack of similarity. By the end of open coding, twenty three relevant 1st-order categories were identified. We gave those categories labels or phrasal descriptors (preferably retaining informant terms).[b]

As the process of coding continued, we began axial coding, or searching for relationships between and among first-order categories that would allow us to collapse them into a smaller number of 2nd-order themes. Axial coding is "the process of relating categories to subcategories" to help us describe and explain the phenomena we are observing (Strauss & Corbin, 1998; Gioia et al., 2013). It is termed "axial" because "coding occurs around the axis of a category" (Strauss & Corbin, 1998, p. 123). For example, we combined two 1st-order categories "Funding seed capital to social enterprises" and "Funding intermediary organization to support social enterprise models" to represent the 2nd-order theme "Funding experimentation" because of their interrelationship in terms of the nature of the activity. During this process of axial coding (or theme development), we repeatedly reviewed the coded transcripts to ensure that all codes accurately reflected the developed themes. Eventually, twenty three 1st-order categories were clustered into nine 2nd-order themes: *funding experimentation*, *constructing networks*, *building capacities*, *funding policy making*, *brokering relationships*, *providing information*, *sensitizing policy makers*, *shaping legislation*, and *persuading policy makers*.

Once we identified the themes in the data, we investigated whether it was possible to distill the emergent 2nd-order themes further into broader aggregate dimensions (Corley & Gioia, 2004; Gioia et al., 2013). For example, we combined three interrelated themes "Funding experimentation", "Constructing networks", and "Building capacities" into the aggregate dimension "Materializing". Thus, in aggregating our second-order themes at a more abstract level, we ultimately identified three aggregate dimensions of institutional work for contextual bridging – *materializing*, *resourcing*, and *legitimizing*. As we had the full set of 1st-order concepts and 2nd-order themes and aggregate dimensions, then we built a data structure. Figure 2.3 illustrates the data structure. The data structure not

only allows us to organize our data into a rational visual aid, but it also provides a graphic representation of how we progressed from raw data to concepts and themes in conducting the analyses (Gioia et al., 2013).

In the data structure, it is important to note that while the first two types of institutional work were performed by broker organizations, the last one was undertaken by local policy makers. Interestingly, we noticed through the process of coding that the former enabled the latter. Thus, in the next stage of data analysis, we searched for a complementary mechanism that could explain how and why the latter forms of institutional work related to the ones engaged in by brokers.

Stage 3 – Exploring how brokers enabled contextual bridging

During the third stage of analysis, we reflected on the findings of institutional work and observed that some effects of the institutional work done by brokers were central to accounting for other forms of institutional work executed by local policy makers. Going back and forth between data and theory, the concept of "power" emerged progressively as a central yet not conceptualized theme that could capture these effects. Accordingly, we analyzed systematically how the various types of institutional work identified so far were related to the emergence and mobilization of power. Relying mainly on interview and archival data, we recognized that different types of institutional work were to do with three dimensions (or forms) of power: power of resources, power of processes, and power of meaning (or symbolic power). While resource power resulted from the first forms of institutional work and then was mobilized by brokers, the last ones were enacted by local policy makers. In addition, all three forms of power were interconnected; the power of resources was the precondition for the activation of the power of meaning and that of processes. Interestingly, when combined together, these forms of power enabled actors to change the institutional context of Vietnam to bridge the social enterprise form into this context.

Figure 2.3 - Data structure

1st Order categories	2nd Order themes	Aggregate dimensions

- Funding seed capital to social enterprises
- Funding intermediary organizations to

→ **Funding experimentation**

- Building a social enterprise network
- Creating networking opportunities

→ **Constructing networks**

- Organizing training courses
- Providing business coaching
- Supporting ToT training

→ **Building capacities**

MATERIALIZING

- Funding research
- Funding workshops

→ **Funding policy making**

- Connecting policy makers with intermediary organizations
- Connecting policy makers with organizations in other countries
- Connecting policy makers with social enterprises

→ **Brokering relationships**

- Providing international experience
- Providing local evidence

→ **Providing information**

RESOURCING

- Doing research
- Organizing workshops

→ **Sensitizing policy makers**

- Leading the law project
- Drafting the law
- Consulting stakeholders

→ **Shaping legislation**

- Framing
- Aligning social enterprise with macro-discourse
- Leveraging support of high-status actors
- Justifying the law

→ **Persuading policy makers**

LEGITIMIZING

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After coding interview transcripts, we applied the same analysis procedures to two other sources of data (i.e., documents and field notes). Our coding was facilitated with the support of N-vivo software. The process of coding was iterative since we moved between data, emergent concepts, and theory until the data were refined into adequate conceptual themes and additional interviews failed to turn up new data or relationships. In Table 2.6, we summarize the techniques used for collecting and analyzing data.

Table 2.6 Summary of data collection and data analysis

Stage 1	Constructing a narrative of the institutionalization of social enterprise in Vietnam: narrative strategy, bracketing strategy (Langley, 1999) Sources of data: • 13 first semi-structured interviews • Field notes of 8 first observations • 90 documents (mainly collected in 2014)
Stage 2	Categorizing the forms of institutional work: the "Gioia methodology" (Corley & Gioia, 2004; Gioia et al., 2013) Sources of data: • 61 semi-structured interviews conducted from 2014 to May 2016 (including 13 first interviews) • Field notes of 7 additional observations • 123 documents collected from 2014 to May 2016 (including 90 documents analyzed in Stage 1)
Stage 3	Exploring how brokers enabled contextual bridging: Abductive approach to analyzing the relationships between institutional work and power • 48 semi-structured interviews conducted from September 2015 to May 2016 • 132 documents (including 123 documents used in Stage 2)

2.6. Trustworthiness

Lincoln and Guba (1985) emphasize credibility, transferability, dependability, and confirmability as the main trustworthiness criteria of a qualitative research. The authors also suggest how qualitative researchers can meet these criteria. Following their suggestions, we implemented a number of techniques to ensure the study's trustworthiness.

Credibility is understood as the extent to which the study findings and interpretations represent adequately multiple realities constructed by the informants (Lincoln & Guba, 1985). To meet the criterion of credibility, we employed the technique of triangulation. More specifically, we collected data from multiple sources by different methods: semi-structured interviews, observation, and documentation. In addition to triangulation, we pursued "prolonged engagement" in the field (Lincoln & Guba, 1985). That is, trying to be involved with the research site for a sufficiently long period to (1) understand the context, (2) detect misinformation introduced by distortions either of the inquirer or of the respondents, and (3) build trust with the respondents (Lincoln & Guba, 1985). In fact, since 2013 we have been in the site four times and for each time we spent from one to seven months. Besides, we used member checks, whereby interview data, interpretations, and conclusions were tested with the interviewees. We provided a summary of the interview to the respondents for their reaction and re-contact them to clarify the unclear answers or emergent issues if any.

Transferability refers to the extent to which the research findings are deemed to be useful for understanding other contexts (Lincoln & Guba, 1985). We ensure transferability by providing a detailed (thick) description of the process of social enterprise institutionalization in Vietnam as well as multiple activities performed by different actors in this process. The thick description is expected to enable readers to make transferability judgments.

Dependability refers to the extent to which a qualitative study is reliable. It is closely related with the first criterion (credibility). Dependability of this study is achieved through a number of techniques such as purposive and theoretical sampling and triangulation of data collection methods. For example, we purposively selected the organizations that were directly involved in the institutionalization of social enterprise in Vietnam. Then, we asked directors and/or managers of these organizations, especially those of broker organizations (BC and CSIP) because they were information-rich key

informants. We also triangulated data from three sources: interviews, observation, and documentation to ensure dependability of our study.

Finally, *confirmability* of the data is met by using triangulation of data sources and thorough data management and recording. Specifically, as described above, we used three sources of data: interviews, observation and documentation. For systematic data management, we created distinct folders for different sources of data. We also utilized three computer programs for managing and recording our interview data. First, we used the Sound Organizer SO version 1.4. for storing our interview records. This program assigns each interview record a code, which is made up of the date and ordinal number of the related interview. Second, we used a Microsoft Word template for interview transcripts, in which we specified (at the beginning) the code of the interview (as given by the Sound Organizer SO version 1.4), the informant's name, job title, organization, and the date and time of the interview. We gave each transcript the same code as the corresponding record. In addition, to ensure the accuracy of interview transcripts, we manually transcribed interviews into verbatim right after the interviews. Third, we created a Microsoft Excel sheet to keep track of all contact information. Table 2.7 summarizes the techniques used to ensure trustworthiness of the study.

Table 2.7 Techniques to ensure trustworthiness

Trustworthiness criteria	Techniques
Credibility	• Prolonged engagement • Triangulation (data sources and methods) • Member checks
Transferability	• Thick description
Dependability	• Purposive and theoretical sampling • Triangulation
Confirmability	• Triangulation • Systematic data management and recording (organization of different sources of data, accurate recording and verbatim transcription of interviews, and keeping track of contact information)

(Based on Lincoln & Guba, 1985)

2.7. Ethical considerations

The research project was approved by the Research Ethics Committee of HEC Montréal. We are committed to complying with all formal principles for research ethics including respect for human dignity, confidentiality and privacy, informed consent rules, respect for vulnerable persons, and minimization of potential risks for participants.

In summary, this chapter introduces the methodological frame of our study. We first justify the use of a single embedded case design. Then, we explain our choice of the context of Vietnam. We also outline our data collection and analysis methods. Finally, we clarify the procedures used to ensure the study's trustworthiness and ethical principles. In the next chapter, we present the findings of our study.

Endnotes

[a] In this study, we used the "Gioia methodology", which is, in fact, a version of grounded theory. Grounded theory is a research approach proposed by Glaser and Strauss in their methodological monograph "The Discovery of Grounded Theory: Strategies for Qualitative Research" as a general method of comparative analysis and set of procedures designed to inductively develop theory from data. Since its "discovery", grounded theory has become a strong social scientific tradition because it provides deep and rich theoretical descriptions of the contexts within which organizational phenomena occur (Glaser & Strauss, 1967; Lincoln & Guba, 1985; Strauss & Corbin, 1998). Yet many scholars feel that inductive approaches do not meet the high standards of rigorous theoretical advancement (Gioia et al., 2013) and that induction does not logically lead to theoretical insights (Timmermans & Tavory, 2012).

Recently, drawing on the works of pragmatist scientist-philosopher Charles S. Peirce, some scholars have argued that "grounded theory was to a very small extent abductive from the start and became more and more abductive in its later stage" (Bruscaglioni, 2016, p. 2010; Reichertz, 2010; Richardson & Kramer, 2006) and that "abduction, rather than induction, should be the guiding principle of empirically based theory construction" (Timmermans &Tavory, 2012, p. 167). Abduction refers to "a creative inferential process aimed at producing new hypotheses and theories based on surprising research evidence" (Timmermans & Tavory, 2012, p. 167).

In their writings, some leading figures in the grounded theory movement also mentioned abduction in the framework of grounded theory. For example, Strauss and Corbin (1998) note that although statements of relationship evolve from data (i.e., grounded theorists go from the specific case to the general using the

logic of induction), whenever they conceptualize data, they are interpreting to some degree. In so doing, they are deducing what is going on based on data, their reading of that data along with their assumptions about the nature of life, the literature that they carry in their heads, and the discussions that they have with colleagues. Thus, there is interplay between induction and deduction (i.e., researchers should adopt the logic of abduction). Similar to other grounded theorists, Charmaz positioned abduction in grounded theory as follows:

> "Grounded theory begins with inductive analyses of data but moves beyond induction to create an imaginative interpretation of studied life. We adopt abductive logic when we engage in imaginative thinking about intriguing findings and then return to the field to check our conjectures" (Charmaz, 2009 cited in Timmermans &Tavory, 2012, p. 168).

According to this perspective, abduction reflects the process of creatively inferencing and double-checking these inferences with more data. As such, abduction fits in with the traditional grounded theory recommendation to move back and forth between data and theory iteratively (Timmermans & Tavory, 2012). In this study, we adopted such an abductive approach to data analysis.

[b] During the process of coding, we used "constant comparative methods" (Glaser & Strauss, 1967) to establish analytic distinctions and thus make comparisons at each level of analytic work. For example, we compared each sentence to the sentences before it to determine whether or not it reflected the same concept. If the sentence reflected the same concept, we labeled it with the same code. If it reflected a different concept, we labeled it with a distinct code. We also compared statements and incidents within the same interview and those in different interviews. In addition, we made comparisons of data in earlier and later interviews of the same individual(s).

A coding list was developed by exploring the messages communicated within our data set. Some codes were eliminated for their lack of relevance, while others were retained. We employed two rules to determine when an emergent code was important enough to explore in subsequent interviews. First, if two or more informants referred to the same topic, the same incident, or the same concept, it was worth exploring with other informants in future interviews. This rule enabled us to capture all codes that could be relevant for later analysis and that could be collapsed into a given category. In addition, it helped us to retain codes that received adequate support in later interviews and converged across time and informants. Some codes were also redefined or reworded throughout the process to improve the fit. The second rule was intensity. If a key informant talked about a topic intensively, we would explore it in later interviews. Again, if other informants mentioned that topic in a similar way during subsequent interviews, it was coded as a concept that we would probably include in the model and follow in future interviews. If other informants did not confirm the importance of that topic, it was subsequently dropped from the analysis.

CHAPTER 3. PREVIEW OF EMERGENT MODEL OF CONTEXTUAL BRIDGING

Instead of jumping straight to the raw data of our study, we begin the discussion of the findings with a preview of the model that emerged from our data analysis. This chapter presents a summary of the themes and their relationships in the emergent model of contextual bridging. The summary provides a context for the reader to understand the first-order categories and second-order themes discussed in the following chapters. The final emergent model of contextual bridging is graphically depicted in Figure 3.5.

To situate the emergent model, it is important to reiterate the overarching purpose of this study. Based on prior research on contextual bridging, we know that diffused ideas, practices, and organizational forms are subject to interpretive and/or material changes (or adaptations) as they travel across contexts. In general, these changes are attributed to the individuals and organizations involved in the process of contextual bridging. While recognizing the role of actors and agency in contextual bridging, prior research did not adequately explain the specific practices underlying this process. Thus, we lack understanding of how the process of contextual bridging occurs and the many details of this important process. The objective of this study is to uncover the process of contextual bridging by providing insight into how actors engaged in various types of institutional work to transfer an organizational form from one context to another and how their social position enabled this process.

3.1. Preliminary model of contextual bridging

We began our data collection with a preliminary (conceptual) model (as illustrated in Figure 3.1), which is based on the core concepts that we take from three pertinent literatures – contextual bridging, institutional work, and brokerage. In what follows, we explain in detail our preliminary model.

Figure 3.1 - Early model of contextual bridging
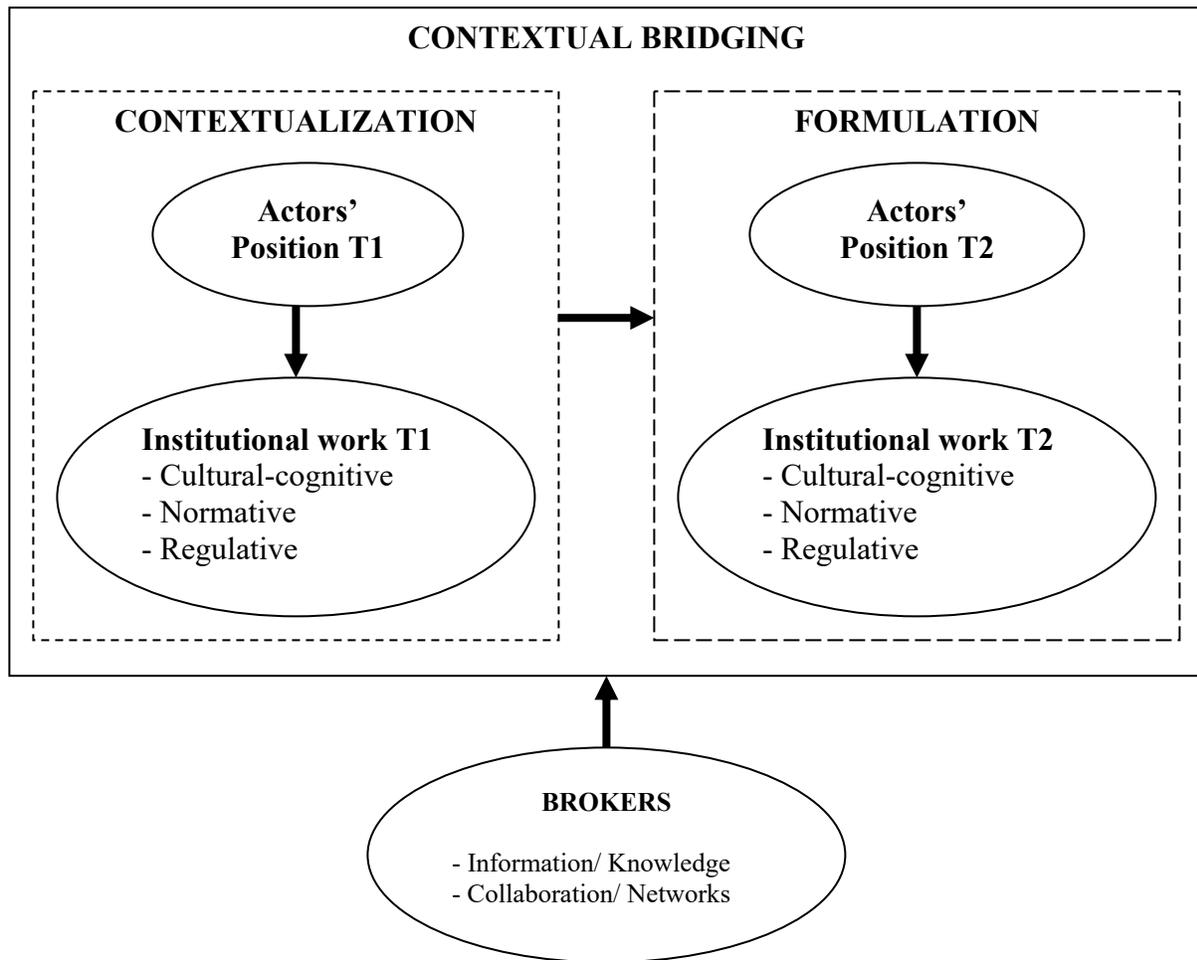
3.1.1. Conceptualization of contextual bridging

"Contextual bridging" is the first concept we use in our model. For the purpose of this study, we adopt McKague et al.'s (2015) definition of contextual bridging. That is "a process involving the transfer of new meanings, practices and structures into a given context in a way that is sensitive to the norms, practices, knowledge and relationships that exist in that context" (McKague et al., 2015, p. 1083). Adopting this definition leads us to conceive contextual bridging as "a process" in which foreign models (e.g., a new organizational form) are transferred and adapted to the local context. In addition, in line with Gond and Boxenbaum's (2013) view, we propose to consider contextual bridging as an integrated process of symbolic and material adaptation in which actors' work is central to the translation and adoption of the new organizational form.

Moreover, building on Sahlin-Andersson's (1996) model of editing, we (theoretically) identify two stages of the process of contextual bridging. The first stage involves the contextualization of the imported organizational form. In this stage, the organizational form is put into the new context by de-emphasizing its prerequisites in the original setting and adding specific time and space – bounded features associated with the new setting. The second stage involves (re)formulating the foreign organizational form in a certain way to make it understandable and appealing and thus facilitate its local acceptance. Following Gond & Boxenbaum (2013), we assume that each stage of contextual bridging is underpinned by particular types of work that actors employ to fit the new organizational form to the political, cultural, and socio-technical conditions of the local context.

3.1.2. Institutional work in contextual bridging

Institutional work is another important concept in the model. Basically, institutional work focuses on the practices undertaken by individuals and organizations to maintain or change institutions (Lawrence & Suddaby, 2006). The concept is well suited to represent the transfer of new practices and models (Barin Cruz et al., 2016; Gond & Boxenbaum, 2013; Perkmann & Spicer, 2008). Since we seek to uncover the specific practices that different organizations employ to bridge an organizational form to a new context, the concept of "institutional work" proves pertinent to our study.

In line with prior research on institutional work (Lawrence & Suddaby, 2006), we assume that contextual bridging requires actors to perform diverse types of work, which aim to affect three institutional pillars – regulative, normative, and cultural-cognitive. Therefore, our conceptual framework represents these three categories of institutional work, which may underlie two stages of contextual bridging – contextualization and formulation. Although we characterize each stage of contextual bridging by a set of regulative, normative, and cultural-cognitive work in our conceptual model, we do not limit our data analysis to these forms of institutional work only. In other words, we take into account possible emergent types of institutional work. In addition, we expect that

depending on local circumstances, actors may prioritize one type of work over another or combine several types of institutional work.

Moreover, following previous studies on institutional work and social position (e.g., Bertels et al., 2014, Daudigeos, 2013; Riaz et al., 2016), we suppose that actors' social position may frame the types of institutional work that they engage in and thus constrain or enable the process of contextual bridging. Specifically, we assume that because of their social position in the first stage (Actors' position at time 1), actors can perform certain types of institutional work (Institutional work at time 1) to bridge the new organizational form into the local context. Then these first forms of institutional work enable them to move into a new social position (Actors' position at time 2) and undertake other types of institutional work in the second stage of contextual bridging (Institutional work at time 2). We seek to advance this line of research one step further by looking at the role of brokers in contextual bridging.

3.1.3. Brokers in contextual bridging

In our model, we also employ the concept of "brokers" to account for how actors draw on their superior position to enable the process of contextual bridging. Brokers are actors that link disconnected actors to mediate the flow of information and resources (Burt, 1992; Fernandez & Gould, 1994; Stovel & Shaw, 2012). In the literature on brokerage, studies have emphasized how brokers take advantage of their structurally central position to facilitate the transfer of knowledge (Boari & Riboldazzi, 2004; Pawlowski & Robey, 2004; Reinecke, 2015) and the creation of collaboration and networks (Collins-Dogrul, 2012; Sgourev, 2015). Building on this insight, we assume that organizations occupying the position of brokers can play an important role in the process of contextual bridging. Specifically, we argue that broker organizations leverage their position advantages (information and networks) to enable the transfer of new meanings, practices and organizational forms across contexts.

Taken together, the concepts of "contextual bridging", "institutional work" and "brokers" form the main building blocks of the preliminary model that guides our

fieldwork but does not limit our data analysis thereafter. We allow for the possibility of refining and adjusting our model according to the data.

3.2. Emergent insights from the data

When we analyzed the data, the first insight arose during the first stage of the process of contextual bridging as two non-governmental organizations BC and CSIP tried to introduce the concept of social enterprise into Vietnam by materializing this concept. To do this, they performed three bundles of practices. These bundles of practices included (1) *funding experimentation* to nurture potential local social entrepreneurship ideas and turn them into concrete social enterprise models; (2) a set of what we termed *constructing networks* to represent various efforts to form a group of local social enterprises and facilitate interactions within this group; and (3) a set of practices aimed at *building capacities* for social enterprise as well as intermediary organizations. These three bundles of practices not only enabled BC and CSIP to move into the position of brokers in the emerging social entrepreneurship field but also acted as triggers of the power of resources, which was mobilized by two organizations during the second stage of contextual bridging. Figure 3.2 describes the emergence of resource power.

Figure 3.2 - The emergence of resource power

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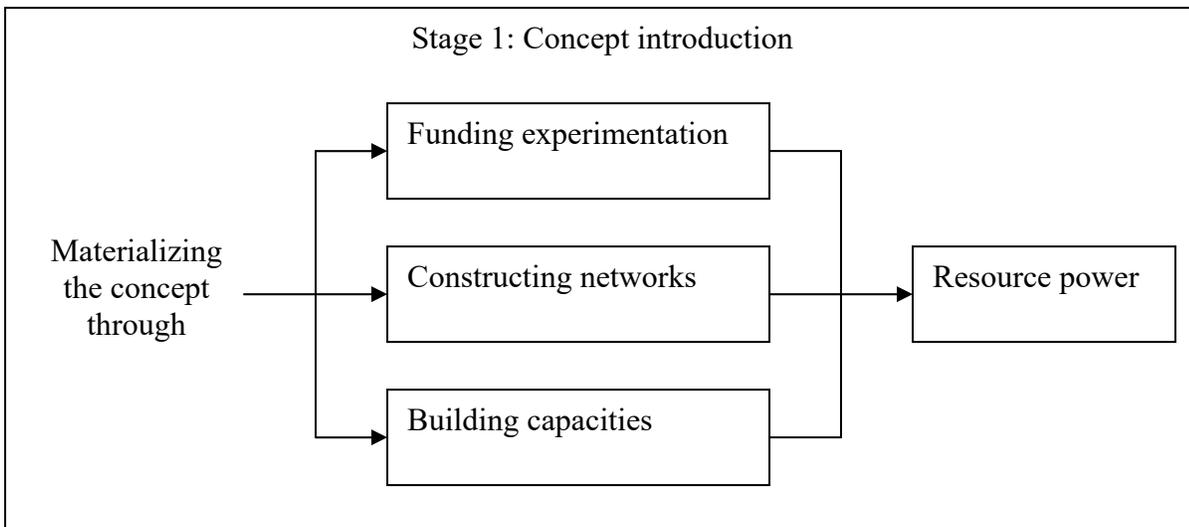
The second insight emerged during the second stage of contextual bridging as BC and CSIP mobilized resource power by engaging in the work of resourcing. This type of institutional work involves three sets of practices, namely: (1) *funding policy making*, (2) *brokering relationships* between policy makers and other actors in the field, and (3) *providing information* to facilitate policy making. The use of these practices by BC and CSIP opens up the possibilities for CIEM to mobilize two other forms of power – *symbolic power* and *process power* in legitimizing the new organizational form. First, by the work of resourcing such as funding policy making and providing information, broker organizations helped policy makers (CIEM) to carry out certain activities, including doing research and organizing workshops, required in the process of law-making. Similarly, by brokering relationships between policy makers and other actors (e.g., intermediary organizations and social enterprises), broker organizations made some legislative activities (e.g., consulting stakeholders) easier and faster. Thus, resourcing practices of brokers enabled the process of law-making. In this sense, resource power mobilized by brokers contributed to the activation of process power. Second and more importantly, two broker organizations actively engaged in providing information when dealing with CIEM. Such information served as the basis for CIEM persuading other policy makers to accept the legalization of social enterprise. In this sense, providing information contributed to the management of meaning or the emergence of symbolic power. Figure 3.3 illustrates the outcomes of resource power.

Figure 3.3 - Outcomes of resource power
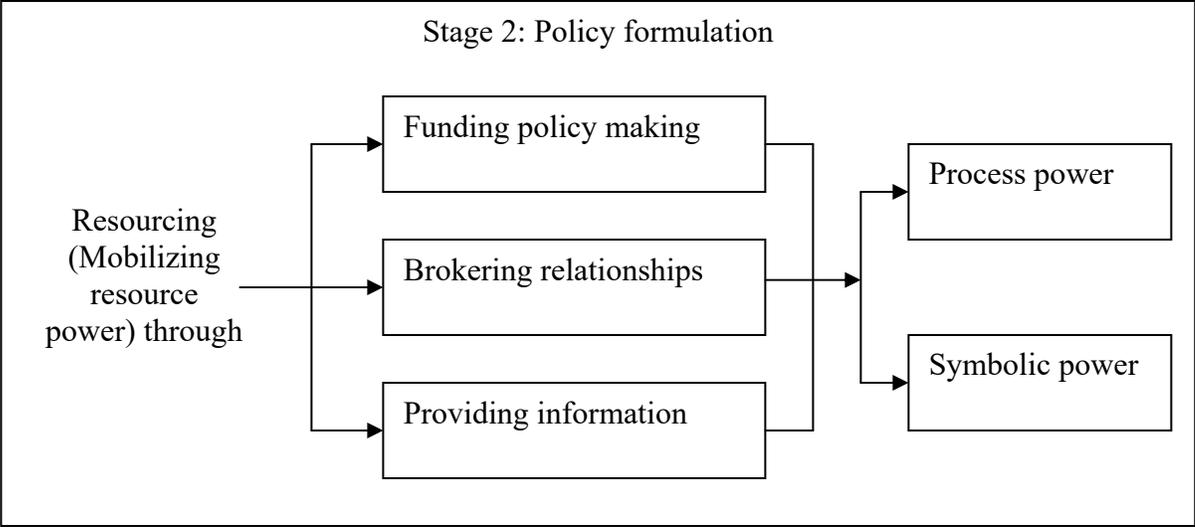
CIEM's work of legitimizing is the final insight into the process of contextual bridging. To legitimize the social enterprise form, CIEM carried out its routine work by following a compulsory law-making procedure. Then the institute had to convince other policy makers to adopt the law on social enterprise or justify the necessity of legalizing social enterprise. Therefore, CIEM mobilized not only process power but also symbolic power through legitimizing work. The specific practices undertaken by CIEM to legitimize social enterprise were (1) *sensitizing policy makers* to the role of social enterprise, (2) *shaping legislation* on social enterprise to legally recognize this organizational form, and (3) *persuading policy makers* to approve the regulation on social enterprise. Taken together, these practices enabled bridging the social enterprise form into the context of Vietnam. Figure 3.4 presents the outcomes of symbolic power and process power.

Figure 3.4 - Outcomes of symbolic power and process power
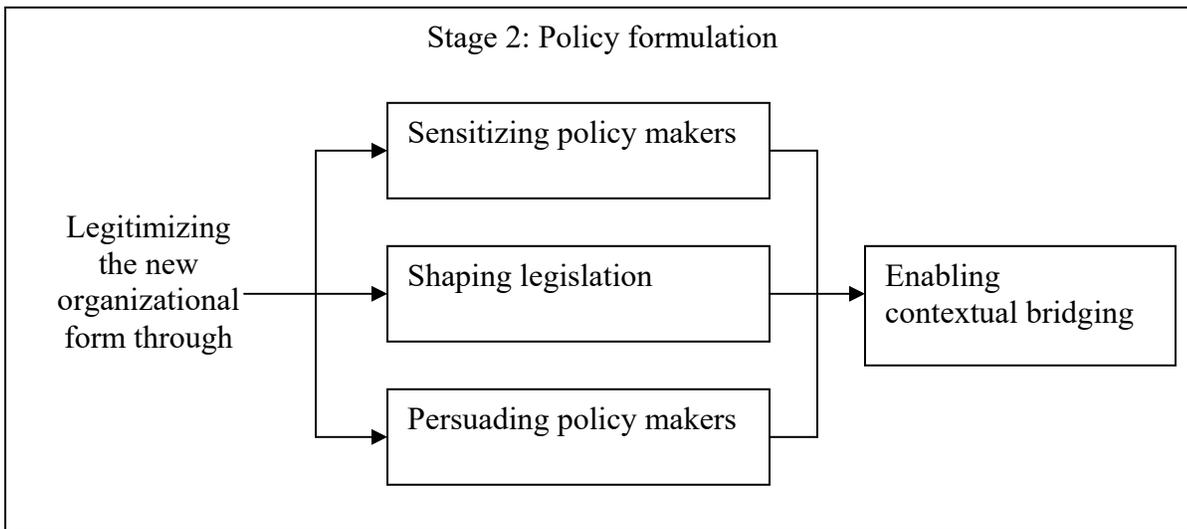
3.3. Final model of contextual bridging

Figure 3.5 represents a graphical depiction of how the mentioned themes interrelate to form the final emergent model of institutional work for contextual bridging.

Figure 3.5 - Model of institutional work for contextual bridging

Period 1: Concept introduction

MATERIALIZING		
Funding experimentation	Constructing networks	Building capacities

Developing

RESOURCE POWER

Mobilizing

Period 2: Policy formulation

RESOURCING		
Funding policy making	Brokering relationships	Providing information

Activating

PROCESS POWER

SYMBOLIC POWER

Mobilizing

LEGITIMIZING		
Sensitizing policy makers	Shaping legislation	Persuading policy makers

BRIDGING A NEW ORGANIZATIONAL FORM

In this figure, we have portrayed two periods of contextual bridging during which different themes emerged to help the reader understand how the process of contextual bridging evolved and the specific practices that underpinned this process. In the first period, actors focused on ***materializing*** the concept of social enterprise through *funding experimentation, constructing networks*, and *building capacities*. The practices ultimately resulted in the development of <u>resource power</u> and enabled interested actors to become brokers. In the second period, brokers performed ***resourcing*** or mobilized resource power to support policy makers through *funding policy making*, *brokering relationships*, and *providing information*. As a result, <u>process power</u> and <u>symbolic</u>

power were activated. Drawing on brokers' resources, policy makers engaged in ***legitimizing*** the social enterprise form by *sensitizing policy makers*, *shaping legislation*, and *persuading policy makers*. These practices were mainly to do with process power and symbolic power. It is important to note that to bridge a new organizational form (i.e., social enterprise) into the recipient context, actors engaged in bridging not only **a new concept** but also **a new policy model** for social enterprise. At the end of the second period, the foreign organizational form was bridged into the local context.

The next four chapters provide more details about the findings of this research, including the raw data, first-order categories underlying each of the themes in the model.

CHAPTER 4. MATERIALIZING IN CONTEXTUAL BRIDGING

In this chapter, we present the findings concerning materializing – the first type of institutional work undertaken by actors to bridge the social enterprise form into the context of Vietnam.

Based on our data analysis, we found that CSIP and BC were the main actors promoting the social enterprise form in Vietnam in the first phase of contextual bridging (2009-2011). At that time, because "social enterprise" was a very new concept, CSIP and BC had to find ways to introduce the concept into the local context. Our analysis shows that two organizations sought to materialize the social enterprise form. By materialization work, we refer to all the efforts made by CSIP and BC to transform potential social entrepreneurship ideas into real social enterprise models.

The work of materializing was wrapped up in a bundle of three practices: funding experimentation, constructing networks, and building capacities. This broad type of institutional work was critical for the BC and the CSIP to build a position and reputation as leading actors in the social entrepreneurship field, which would latter, allow them to act as brokers in phase 2.

4.1. Funding experimentation

One of the first forms of institutional work by which CSIP materialized the social enterprise form in Vietnam was funding pilot social enterprise models through a core program – the Social Entrepreneurs Support Program. CSIP launched the first program of this kind in 2009, partly in response to a lack of capital for individuals who want to start up models similar to social enterprises (CSIP, 2008). The program was later renamed Social Enterprise Support Program (SESP). The program takes the format of an annual award for social entrepreneurs. During the first years of operation, its objectives were to identify champions with promising social entrepreneurship ideas and provide them direct support. Moreover, because the concept of social enterprise was still new to many people, including those working in the social sector, funding experimentation was

an important way by which CSIP could attract potential adopters of the social enterprise form. As an informant from CSIP explained:

> *In the first stage, our goal is to introduce a new concept, to raise awareness of the community and relevant stakeholders, to inform them what is a social enterprise and who are social entrepreneurs. We also look for and map out social enterprises. [...] As a pioneer and with initial funding of The One Foundation, CSIP promoted communications a lot. Communications via its core program – the SESP. [...] To communicate, there must have lures, which were grants of 5000\$, 10000\$ or 20000\$ for models similar to social enterprise, to call for their participation." (#2)*

As this quote shows, the work of funding experimentation was critical for introducing a new concept and also fostering its acceptance. Table 4.1 illustrates two first-order categories that we classified in the second-order theme "Funding experimentation".

Table 4.1 Data structure for theme: Funding experimentation

1st-Order Categories	2nd-Order Themes
Funding seed capital to social enterprises	
Funding intermediary organization to support social enterprise models	Funding experimentation

This theme emerged as informants talked about social enterprise support activities of CSIP and BC in phase 1 of contextual bridging (see Table 4.2 for representative data for this theme). Funding experimentation here includes funding seed capital to social enterprises (CSIP) and funding intermediary organization to support social enterprise models (BC).

During the first three years (2009-2011), CSIP's funding to individual social entrepreneurs varied from US\$ 5,000 to US\$ 30,000 for each model depending on the stages of social enterprise development – start-up or take-off. This funding activity was confirmed in the interviews with most social entrepreneurs. For example, a social entrepreneur said:

> *As for CSIP, in 2010, I received the Social entrepreneur award for our humanitourism idea. I received US\$ 5,000 to support starting up that humanitour model. (#22)*

Typically, CSIP funded social entrepreneurs a small amount of money, which was called seed capital. According to some social entrepreneurs, the funding was small compared to capital needs of a social enterprise. However, as the first source of capital for social enterprises, it was very useful for social entrepreneurs desiring to start up or scale up their social enterprises. More importantly, social entrepreneurs considered this initial funding as a great source of encouragement. A social entrepreneur illustrated this by saying the following:

> *In terms of financial support, CSIP's grant to (SE) ideas was not too much, if compared to financial needs of a SE. However, it was like a seed to stimulate SE. (#22)*

Thus, we contend that funding seed capital was particularly important for contextual bridging at the beginning. By performing this type of institutional work, CSIP enabled interested individuals to mitigate risks and costs related to the adoption of the social enterprise form and thereby motivated them to take action. As a result of the funding work, in its early years of development, CSIP attracted from 100 to 200 applications to the SESP each year, of which 10 to 15 social entrepreneurship ideas were selected and nurtured. Our observations reveal that in later years, CSIP gradually decreased financial support to social enterprises and focused more on providing them technical support.

While CSIP worked on the ground, providing all kinds of support to social entrepreneurs, BC did not directly work with social enterprises but rather supported them through CSIP. Some informants confirmed this by saying the following:

> *First, BC is always the person having money to support, together with CSIP to fund SEs, although the initial amount was not too much. (#2)*

> *In general, BC does not support SEs directly but BC supports intermediary organizations in Vietnam, for example (BC) can support CSIP a fund so that CSIP implements some programs for SEs, but BC does not support SEs directly. (#38)*

As we can see in these quotes, funding was also a practice employed by BC in contextual bridging. However, BC generally funded local intermediary organizations like CSIP so that they could implement social enterprise support programs. In addition, the director of CSIP explained that the funding of BC was small and mainly used to

build capacity for intermediary organizations and social enterprises and promote social enterprise in the mass media, which rather help implant the concept of social enterprise in the local community.

Table 4.2 Representative data for theme: Funding experimentation

1st-order categories	Representative Data
Funding seed capital to social enterprises	• In the first three years, we did not give priority to policy advocacy. Because at that time, the concept was still very new. So, we gave priority to two things. First, raising public awareness of social enterprise. Second, building pilot (SE) models, building the movement by nurturing the seeds. (#1) • CSIP funded (SapaOchau) in the SE incubation program, funded us a small amount of money. Probably US$ 7,000. (#2) • SE support includes seed capital, US$ 10, 000 for the incubation stage and US$ 30, 000 for the acceleration stage. (#4) • As for CSIP, in 2010, I received the Social Entrepreneur award for our humanitourism idea. I received US$ 5,000 to support starting up that Humanitour model. […] In terms of financial support, CSIP's grant to (SE) ideas was not too much, if compared to financial needs of a SE. However, it was like a seed to stimulate SE. (#22) • I received financial support from CSIP, i.e., the initial seed capital. (#25) • In 2011, when I participated in CSIP's program, I received several thousands dollars and CSIP provided me legal support to start up my social enterprise. (#32). • First, (we got) several thousands dollars as an award. It was not a grant, it was like an award. (#34) • Actually, I must say that CSIP's financial support is the biggest one Marin has ever received up to now. The amount at that time was probably ninety or nearly one hundred million dongs. That is the biggest amount Marin has ever received and I must say that without that amount of money, I don't know how Marin would survive at that time. (#35) • First, (we got) financial support. Second, support of the model and business advice. (#36) • I was supported seed funding […] because I (my model) was at the incubation stage, thus was supported US$ 10,000 to start up. (#39) • The greatest benefit (from CSIP) was US$ 5,000 to start up. Without this, I have never thought that I would put aside everything to go (start up SE). It's the first luggage. Actually,

	it's not too much but at that time, I thought it was like a responsibility, because they (CSIP) trusted me, giving me the pioneer social entrepreneur award. During these years, it was quite new. Doing nothing but receiving that award made me feel repentant. It's like the karma. (#43) • Actually, CSIP supported me in 2011. At that time, I received US$ 30,000 financial support to take off. […] Among funding sources for SEs, CSIP has an annual project (award). It's for SEs in several years and for social entrepreneurs in other years […] People (social entrepreneurs) are always attracted by CSIP because CSIP always has that (financial) resource. So, we approach (CSIP) because actually we will be trained if we are selected in that project, we will also have the income to use for our purpose. (#44)
Funding intermediary organization to support social enterprises	• BC funded CSIP a certain budget, not too much so that CSIP implemented activities…They (BC) did not fund a lot. But if both parties agreed to do some activities together, the implementing party will be funded. For example, BC agreed to support CSIP certain funding to perform some activities. (#1) • At that moment, CSIP themselves also need resources. Meanwhile, at the beginning, we (BC) must have certain financial resources to promote and develop this (SE) […] Obviously, to promote this concept, we need to promote its development from grassroots level. Apparently, at that time, CSIP sat there to receive our resources, and since then, CSIP has trained social enterprises so that they can develop and make more efforts. At the beginning, we had clear funding partnership with CSIP to support them, to build their capacity. (#6) • Looking back to the year 2009 […] BC participated directly in some initial activities called funding, providing seed capital to SE models so that they could start up. (#7) • Actually, BC participated in funding CSIP and SE models participating in the SESP program. (#20) • Before, BC supported CSIP as a donor. (#30) • It seemed that at first, BC found the capital source for CSIP. […] For example, BC introduced donors to CSIP. It was like connecting (donors) to CSIP. (#44)

4.2. Constructing networks

In addition to funding experimentation, constructing networks was among the most frequent type of institutional work CSIP performed in practice. This type of institutional work refers to numerous efforts of BC and CSIP (mainly CSIP) to build a social

enterprise network and create networking opportunities for social entrepreneurs. Not only it does facilitate the adoption of the social enterprise form by interested actors, but it also provides evidence of the viability of this organizational form in the eyes of others. Constructing networks was also instrumental for CSIP to move into the position of brokers in the emerging social entrepreneurship field. This work was accomplished by two types of practices – building a social enterprise network and creating networking opportunities (as illustrated in Table 4.3).

Table 4.3 Data structure for theme: Constructing networks

1st-Order Categories	2nd-Order Themes
Building a social enterprise network	Constructing networks
Creating networking opportunities	

Since the launch of the first SESP program in 2009, CSIP has emphasized the importance of building a network of social enterprises. And through diverse social enterprise support activities (e.g., training courses and networking events) in the SESP program, CSIP has gradually built a social enterprise network. An informant from CSIP said:

> *In the first stage, (we did) create a pipeline, a group of typical social enterprises to perform communications, policy advocacy, and fund raising in order to introduce the new concept. (#2)*

As this quote shows, the work of building a network of social enterprises facilitated other activities of CSIP, enabling the centre to successfully transfer the new concept of social enterprise into Vietnam. Furthermore, by gathering social enterprises in a community, CSIP created the possibility for them to exchange resources, share their experience, and reinforce their identity. The created network also contributed to the institutionalization of social enterprise at field level. As a social entrepreneur put it:

> *At the beginning, we found CSIP's activities very diverse. These activities also helped to connect similar people (SE) to each other. There were people in Hanoi, in the South and in the North…(We) made acquaintance with many people who solve the same problem. This formed a network. Up to now, we (SE) still network with each other and are close friends because this (SE) group is different from the normal business group. It's easier to share (among SEs) and our difficulties are also alike. (#34)*

In order to strengthen and expand the network, CSIP actively created numerous networking opportunities. Our observations and interviews revealed that CSIP organized both online and offline networking activities. Online networking was mainly done via Facebook, building on the list of social enterprises supported by CSIP every year. Offline networking took diverse forms, including both formal and informal events. While training courses and conferences were relatively formal, most networking events of CSIP (e.g., coffee and networking, alumni gatherings, excursions and visits to social enterprises, social enterprise talks, and CSIP's celebrations) were organized in a very friendly and comfortable environment. Via these networking opportunities, CSIP helped social entrepreneurs to know each other, encourage each other; share best practices as well as expand their networks of partners. As the following quote shows the effects of network building efforts:

> *At the beginning, CSIP organized meetings to share, exchange, introduce social enterprises to each other so that they knew each other and realized that they have many things in common. In the next stage, when they already had a community, a group, they started to connect with each other. CSIP also created conditions for them to partner with each other, share business experience and difficulties, and sympathize with each other. (#2)*

In addition, to maintain connections among social enterprises in the network, CSIP initiated the formation of three social entrepreneurs' clubs in big cities including Hanoi, Da Nang and Ho Chi Minh City. In the beginning, these clubs were mainly coordinated by CSIP, but later they were led by groups of social entrepreneurs.

From 2009 to 2011 only, through the SESP program, CSIP succeeded in constructing a network of 42 social entrepreneurs of 29 social enterprises [4]. The success in creating the first network of social enterprises over the years helped CSIP to build its own reputation and acquire knowledge on social enterprises in Vietnam. According to most informants, especially social entrepreneurs, CSIP is a connector of resources for social enterprises. On the one hand, this is because CSIP is the pioneer in the Vietnam social enterprise sector. On the other hand, CSIP's ability to connect people and resources is rooted in its

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[4] To date, there have been more than 80 social enterprises in the network

persistent efforts to build networks. Because of these efforts, CSIP has accumulated a valuable database of social enterprises in Vietnam, which then enabled the centre to engage in further networking. Table 4.4 contains representative data for the theme "Constructing networks".

Table 4.4 Representative data for theme: Constructing networks

1st-order categories	Representative Data
Building a social enterprise network	• CSIP set up SE clubs so that people (SE) know each other, introduce to each other, and become closer to each other. There are such clubs in all regions: the North, Central and South. (#2) • The core activity […] is to define and identify potential SEs to support them, develop them so that we create a network of SEs, called a vibrant, developed and really strong one. This is achieved through SESP programs. (#3) • During the first years, only CSIP and BC invested into social enterprises. Mainly CSIP. (We) gradually develop this activity. That is, we build the network and organize programs. […] The network that CSIP has built over the years is quite diverse. (#4) • CSIP is the first organization to support the creation of Marine Gifts.[…] They (CSIP) also organized many training courses, then support a network so that we (SE) feel more confident.[…] At the first time, it (the network) played a good role. That is, we (SE) knew each other, knew similar people working on the same thing, thus we became confident and we also learn something such as how people did that (SE) in the world, thus we defined our direction and initial steps. Thus, I find it (network support) very effective. (#33) • Because CSIP has established a network of social entrepreneurs, people receiving the annual (SE) award will participate in that network. (#33) • I highly appreciate CSIP's efforts in gathering people (SE), naming SE and then train people more knowledge of such a concept, such a model (SE) in the world and how we should start now. As a result, we have information. We also have motivation to do. (#34) • First, we can see network support, a network of social enterprises. Thanks to that connection, social enterprises connected to each other and help each other. And this formed a community. (#35) • (CSIP) has its network. So, I understand that I'm not alone. I have a group of people (SE) having similar ideas, in which, there are people who are very successful in the face of difficulties. (#38) • They (CSIP) did the connecting role very well, i.e., connecting SE to each other and creating a platform. Now they are trying the online platform Storess. If they focus more resources on that, i.e.,

	creating both online and offline platforms, thus I think they will create a community. If they focus on that, it will be quite good. (#39)
	• When we participated in the network of enterprises of CSIP, our management capacity was enhanced. We had the opportunity to learn creative business models such as KOTO, Thuyen Nan fish sauce, and Vietherb. (#42)
	• This (network building) was from CSIP. For example, CSIP announces to previously and currently (SESP) selected social enterprises. Then people knowing CSIP introduce CSIP to others who did not know. It's like a diffusion. (#44)
Creating networking opportunities	• CSIP plays the role of an active player to connect people. […] Locally, previously CSIP organized periodical (networking) events. This year, CSIP has a new initiative, which is Social Enterprise Talk… Once every month or every two months people can gather and talk about social enterprise and at the same time to network. (#2)
	• The forth thing is very important. Providing networking support. That is, networking among social enterprises, networking between traditional enterprises and social enterprises, or networking between social organizations with social enterprises in order to enhance their network of partners. (#4)
	• We frequently have networking activities in the group of SE in Hanoi. For example, we had coffee networking events, we gathered. It (networking) generally included a certain topic. (#22)
	• CSIP was the initiator, organizer of frequent networking events. I called frequent but it's once a quarter. It's similar to what we organized before. That program is called Social Enterprise Talk. In addition, when there are events related to SE, most brothers and sisters (SEs) participate in. That's also networking activity. (#22)
	• I think the budget they (CSIP) funded is not too much, about US$ 10,000. Spending in several months only. But the value they brought to us is the connection in the SE network. I also participate in that network, knowing what people are doing around. In addition, there are international networking events in neighboring countries in the region. Through their support and connection, I know events relevant to my work, I participated in these events. That's the value (of CSIP's support). (#31)
	• They (CSIP) have an alumni event for supported social enterprises since 2009. Each year, social enterprises gathered once in one day. Of course, it's not to mention their ad-hoc events. […] That's a good activity. Then they connected us to international events, for example, international competition of social enterprise, […] related events in foreign countries. (#31)
	• Before, when I participated in training and received funding of

| | CSIP, CSIP connected us via excursions, such as excursions to Sapa or visits to other social enterprises. […] It's a very interesting thing. (#32) |
| | • CSIP also supported me networks through workshop participation. They (CSIP) also sent information of workshops. They also invited me to attend 1-2 workshops. For example, those of social entrepreneurs' network in Asia. I also attended several workshops they organized here. (#39)

• I think networking via training courses, letting us to visit and learn from social enterprises. In general, CSIP invite me whenever there is an event in the South. If possible, we participate in such events such as SE alumni, where established social enterprises join with new ones. For example, this year, CSIP organized a workshop so that SE alumni could join. So, the network of SE becomes bigger and bigger.[…] I have rarely participated in such activity but I know CSIP does this very well. (#43)

• Second, I learned from many other SEs, including previously established SEs. […] For example, Thien Tam social enterprise of Mrs. Thuan in Sai Gon. Via CSIP, I was trained in Sai Gon and visited that model. The model of Thien Tam is helpful for me because they make similar products. They even combine my products, for example, my cloth with their products. Or for example, in the same batch (of SEs) with me, Hoang of Vietherb and I always exchange with each other about our products. Hoang has herbal medicines, meanwhile I have phloem to make cloth. Thus we combine many things with the other party (Vietherb). (#44)

• For example, they organized training on the orientation of SE, vision and mission of SE, and let us present (our model). It was like a competition in which we worked in teams. We were divided into groups of 3 to 5 persons to prepare a model to compete with each other. (#44)

• With the support of the World Bank (WB) in Vietnam, CSIP held a forum called "Social Enterprise - Connect and Develop" of the Mekong River Delta Region to connect and inspire social organizations, the business community and potential social enterprises joining the social enterprise network in Vietnam.[…] Two similar forums will be held in Da Nang and Hanoi. These activities are an effort of CSIP and its partners to connect and build a social enterprise network nationwide. (Document 48)

• Founded in 2009, the Social Entrepreneurs Support Program, launched by CSIP and partners, aims to identify and support social entrepreneurs in their early stages of development, and to encourage the participation of the community. […] Through the Program, CSIP seeks to build a network of social enterprises. (Document 54) |

	• Networking event – "Social Entrepreneurs, Connect and Move on!" […] aims to connect social entrepreneurs with business community and social organizations' network and promote the social entrepreneurship movement in Vietnam. The event was organized by CSIP, in partnership with British Council Vietnam, Center for Community Development (LIN), and Young Business Association in Ho Chi Minh City (YBA HCM)." (Document 54)

4.3. Building capacities

Building capacities was another type of institutional work undertaken by BC and CSIP (See Table 4.5 for the theme's data structure). This type of institutional work involves practices such as organizing training courses, providing business coaching, and supporting ToT training (training-of-trainers). The objective was not only to introduce social enterprise models to intermediary organizations and other social enterprises but also to build their business capacities.

Table 4.5 Data structure for theme: Building capacities

1st-Order Categories	2nd-Order Themes
Organizing training courses	
Providing business coaching	Building capacities
Supporting ToT training	

Given the lack of knowledge on what a social enterprise is and how to start a social enterprise, building capacities is particularly crucial for BC and CSIP to bridge the concept of social enterprise into Vietnam. Indeed, this activity is at the core of the SESP program. For example, as an integral part of the SESP, CSIP organized many training courses each year. Our observations indicated that CSIP's training courses generally took the form of workshops and webinars. A variety of topics were covered in these training courses: ranging from basic knowledge of social entrepreneurship (e.g., definition of a social enterprise, social issues identification, business opportunities identification, operational models, and scaling options) to more business-focused knowledge (e.g., business planning, business models, HR management, finance management, and marketing). As an informant from CSIP explained:

> *They (SE) are gathered in Hanoi and learn business management, leadership, finance management, HR management, and then marketing. In general, the most basic things. If not, they have to look for their way for a long time. They have nothing. They all start from zero. (#2)*

Business coaching was another practice associated with knowledge transfer. Business coaching here involves "sending consultants" (CSIP staff or external consultants) to work directly with social enterprises in several months to help them make business plans, build or revise business models and, in many cases, address their current management and operational issues. An informant illustrated this by saying the following:

> *Business coaching means working directly with social enterprises on their main issues. For example, these can be issues of growth strategies, marketing, sales, the market, internal management or social impact. Based on the current situation of the enterprise, consultants of CSIP and those in the network of CSIP will work directly with social enterprises to help them achieve their growth objectives during one year of support. (#4)*

We have already known that institutional work is often done through educating, which consists of all efforts to provide actors with skills and knowledge necessary to support the new institution (Lawrence & Suddaby, 2006). Organizing training courses and providing business coaching represent obvious attempts of educating since through these efforts, CSIP seeks to diffuse the concept of social enterprise and change the mindset as well as behaviors of local adopters. As the following quote shows, these efforts are starting to bear fruit:

> *In many years, we have received support from CSIP: training courses, consultants coming to work directly in our enterprise to see what are our weaknesses and shortages. This (support) is very good. And actually, we cannot imagine the benefit. (#21)*

While CSIP itself organized training courses for social enterprises to improve their business capacities, BC supported CSIP ToT (training-of-trainers) courses. For example, drawing on the UK's expertise on social enterprise development and its collaboration with Social Enterprise London (i.e., the first hub of social enterprises in the UK), BC helped CSIP to organize the first training program for trainers (external consultants and staff of CSIP) in Vietnam. Through its global network, BC also connected CSIP and

social enterprises to participate in training workshops on social entrepreneurship in Southeast Asia. The director of BC Society and Development programs explained:

As for building capacity for social enterprises and for intermediary organizations, we were not only a connector but also organizer of training programs. For example, coming back to 2009-2010, we collaborated with Social Enterprise London to organize the first training program for 25 consultants, trainers, and staff of intermediary organizations so that they learned about social enterprise and they learned how to support, coach and mentor social enterprises to build their capacity gradually. BC organized that training activity. Then, we sent representatives of Vietnam to participate in several training courses in the region. BC Vietnam also ran a regional training program for social enterprises in Vietnam. Based on such regional and international related training programs, trainers in Vietnam were connected to their colleagues in the world. By this, they maintain the connection and share professional knowledge very well. (#7).

Since most Vietnamese social enterprises are small-sized, even micro-enterprises, and have very limited business capacity; there is a high need for technical support. Thus, for many social entrepreneurs, CSIP's technical support was much more valuable than its financial support, helping them define clearly their social entrepreneurship orientation.

For social enterprises, CSIP has reputation because of bringing knowledge and empowering social enterprises. (#19)

During the first years, CSIP organized lots of training courses and workshops. Thus, we also participated. It's non-financial support, which was much more valuable (than financial support). (#34)

Actually, the most important thing in such programs (SESP) is building capacity because social enterprises themselves must have capacity, thus they can do. They cannot rely on other supporting parties to survive, sustain and develop. (#37)

For me, CSIP's activities are like something to enlighten me about the exact way I want to go, and I understand it more. […] In a recent year, I participated in CSIP's program; I was selected for the first support stage of CSIP. I participated in training courses…the Impretec course funded by CSIP. (#38)

As we can see in these quotes, the work of building capacities sheds light on the ideational aspects of institutional work. It was a vital way by which BC and CSIP transfer the concept and models of social enterprise into Vietnam. Moreover, building

capacities is essential to ensuring the survival and development of social enterprises in the recipient context. Table 4.6 provides more representative data for this theme.

Table 4.6 Representative data for theme: Building capacities

1st-order categories	Representative Data
Organizing training courses	• Second, building capacity through training courses and training workshops suitable to the needs of social enterprises. (#4) • Regarding training for social enterprises, they still send the topics (of the training courses) to the Morning Star centre. I frequently send employees to participate in, to make my employees understand why I participated in this program (SESP) and why the Morning Star centre has become a social enterprise. (#19) • CSIP organized a number of training courses. (#20) • Within one year, CSIP provided us not only financial support but also technical support. CSIP supported us training on business management, business planning, then communications so that we developed our model. (#22) • In terms of technical support, CSIP also tries to find out difficulties of social enterprises, satisfy, and organize (training) programs or activities to meet the needs of capacity building for social enterprises in general. (#22) • I find the training courses to build capacity quite effective. […] For example, I highly appreciate the Impretec course of the KNV. That training course cost a lot. But when we participated in the network of CSIP, we were funded. I assess very effective. (#23) • I participated in training on business models, then finance management. […] Those things helped me to figure out my problems. Actually, I saw these problems before. However, (I learned that) to reach my target, what I need are companions or human resources. Second, I need to know what I will do every quarter. That is, having plans. These are what I learned when I participated with CSIP. (#25) • When I joined with CSIP as well as received direct support from CSIP, I participated into short training courses in Hanoi as well as those in Ho Chi Minh City. (#32) • CSIP played an excellent role in providing training courses, then connections so that I had initial experiences. Thus I think support for start-ups is very ok. (#33) • At the application stage, CSIP guided us in writing business plans and reviewing our model. Once being admitted in the program (SESP), we also participated in business coaching and training to build capacity. Then we also obtained seed capital of about US$ 10,000. (#37)

	• When I joined with CSIP, I learned business management skills. During the support process, Mr. Son (a consultant of CSIP) also supported me a lot and CSIP also supported me online training course "Starting your social enterprise". (#42) • (I received) US$ 5,000 to start up plus training courses. That's it. Many training courses were organized (by CSIP). (#43) • The first benefit from CSIP was training me – a manager, a leader to serve myself and other people […] Training is based on (foreign) models. The founders of these models also came to share with us. (#44)
Providing business coaching	• After learning, they (SE) have consultants coming to their locality. From dozens of social enterprises, 7 to 10 are selected to obtain direct business coaching […] I was also in the group of experts (consultants) to advise SapaOchau. At that time, they (SapaOchau) started to know what business plans are and so on. (#2) • CSIP also selected experts to support SEs.[…] For example, Mr. Ly Truong Chien supported Light […] There were 3 months to finish our project […] I consider this process as a process of capacity building. After completing the project, we started to implement. CSIP frequently sent experts (consultants) to work with our staff. (#20) • Recently, CSIP supported us consultants. Consultants supported us business management. There will have a training course on business skills this November. (#21) • They (CSIP) helped us for a period of time to write our business model during 6 months or something else. (#31) • In addition to such training courses, CSIP sent 2 consultants to SapaOchau for a period of time so that SapaOchau recognized our plans clearly. (#32) • CSIP has a party (consultants) collaborating with and supporting CSIP. CSIP will introduce this party to support social enterprises. They (consultants) may sit together with us 1-2 days to analyze our problems and advise us more if we have any question. (#37) • At the beginning, after applying, there were 3 months of technical support. It's like they coached me and helped me to review my business plan and assess its feasibility. It's like doing a feasibility study for my business model. (#39)
Supporting ToT training	• Building capacity, some times they (BC) supported CSIP in ToT training for local experts, then in communications. (#1) • When we partnered with CSIP during two years 2009-2010, we purely supported CSIP in building capacity for CSIP staff, for trainers of CSIP and also for social enterprises. (#6) • For example, BC partnered with CSIP in building capacity (for SEs). (#7)

	• We (BC) worked with CSIP and Social Enterprise London in this program with a view to increasing capacity of young social entrepreneurs, laying the foundation for the development of social enterprises in Vietnam and building a network of social entrepreneurs in Vietnam. (Document 78)

In summary, in the first phase of contextual bridging, CSIP and BC successfully bridged the concept of social enterprise into Vietnam through a variety of activities, which can be grouped into three forms of institutional work (practices) – funding experimentation, constructing networks and building capacities. Relying on these forms of institutional work, CSIP and BC were able to materialize the concept of social enterprise and build a vibrant network of social enterprises in Vietnam. This network then enabled two pioneer organizations to assume a position of brokers while working with the CIEM in the next phase, when a legal framework for social enterprise was gradually shaped.

CHAPTER 5. RESOURCING IN CONTEXTUAL BRIDGING

In this chapter, we detailed how broker organizations engaged in **resourcing** – another broad type of institutional work for contextual bridging.

Our data suggests that BC and CSIP engaged in the work of resourcing to transfer the social enterprise policy model from the UK to Vietnam in the second phase of contextual bridging (2012-2014). This type of work was done after two organizations had demonstrated the potential and viability of social enterprise in Vietnam through a number of successful models supported in the first phase.

Resourcing involves the deployment of different resources (e.g., finance, relationships, and information) by which CSIP and BC facilitated the formation of a specific policy for social enterprise in Vietnam. This form of institutional work consists of three practices: *funding policy making, brokering relationships*, and *providing information*.

5.1. Funding policy making

To introduce social enterprise policy models (especially that of the UK) into Vietnam, in 2012, BC partnered with CIEM – a research institute under Ministry of Planning and Investment specializing in making economic policies for the government. In the framework of the partnership, BC provided CIEM funding so that the research institute could conduct research on social enterprise and organize relevant workshops. The data structure for the theme "Funding policy making" is illustrated in Table 5.1.

Table 5.1 Data structure for theme: Funding policy making

1st-Order Categories	2nd-Order Themes
Funding research	Funding policy making
Funding workshops	

For example, BC funded CIEM to carry out the first research on social enterprise in Vietnam, which later served as the basis for policy advocacy. Our informants illustrated this by saying the following:

BC funded the research on social enterprise of CIEM and CSIP. That's an important contribution of BC. (#1)

If I remember, BC funded CIEM to do research on social enterprise in Vietnam 2-3 years ago. (#13)

Moreover, BC financially supported CIEM so that the institute held a number of workshops on social enterprise during the process of law-making. An informant from CIEM explained:

For example, organizing workshops, they supported us conference rooms, backdrops, and lunch for participants. We prepared the content. We did research. [...] Second, in field visits, if we did by our own, with a limited budget, we could visit less (enterprises). But here, we could go to more enterprises. (#11)

As the quote shows, BC provided policy makers (CIEM) substantial financial support in the process of law-making (See Table 5.2 for representative data for this theme). Yet, it should be noted that although BC's funding to CIEM was important; it was not a decisive factor to convince CIEM to partner with BC. According to the President of CIEM, international organizations, which want to collaborate with the Vietnamese government, need to understand development priorities of Vietnam rather than impose their own perspective. Even though such organizations have financial resources, this does not ensure the willingness of the Vietnam side to engage in collaborative relationships. This is also confirmed by the director and manager of BC Society and Development programs. Furthermore, our interviews suggest that international experience and expertise in social enterprise was, in fact, the most valuable resource that BC brought to the partnership with CIEM. This is manifested in BC's effortful practice of supporting information in the process of law-making, which we will elaborate later.

Table 5.2 Representative data for theme: Funding policy making

1st-order categories	Representative Data
Funding research	• Actually, BC has the role in coordinating and funding. (#2) • BC is funding party (of the joint research) and also the one urging other parties. (#3) • It can be said that before, experts (CIEM) also studied for a long time with the funding of BC. There were many study reports on social enterprise. (#9).

	• Second, they supported a part of finance to organize studies. (#47)
Funding workshops	• For example, we work on social enterprise. It's completely given. We don't have income for this (activity). […] For example, we called for the Ministry of Planning and Investment to contribute with us to organize an event. Our contributed money was not income but only added value to that event. For example, we have $5,000; the Ministry gives us $5,000 to organize that event. Or maybe BC still has to spend more. (#6)
	• Perhaps, BC supported a part of expenses. (#32)
	• BC has the role of financial supporter to organize events and invite experts. And (BC) is willing to provide funding to organize workshops and invite foreign experts to share and organize surveys abroad. CIEM is still chair, but if CIEM has any request, they (BC) would support. For example, to invite experts or survey in which countries, they also recommend international workshops to CIEM. If CIEM find it suitable, thus agree. (#41)
	• I participated in several events to contribute to law-making […] One time in Da Nang, one time in Ho Chi Minh City with CIEM of Mr. Nguyen Dinh Cung […] This program was all funded by BC […] I think BC's funding is very important because without its funding, these events could not be organized. (#43)

5.2. Brokering relationships

An important practice associated with the work of resourcing is brokering relationships. By brokering relationships, we refer to all efforts of CSIP and BC to connect previously disconnected actors in the field and thereby enables the creation of a legal framework for social enterprise. Our data show that this form of institutional work is comprised of three activities: connecting intermediary organizations with policy makers, connecting policy makers with relevant organizations in other countries, and connecting policy makers with social enterprises (See Table 5.3).

Table 5.3 Data structure for theme: Brokering relationships

1st-Order Categories	2nd-Order Themes
Connecting intermediary organizations with policy makers	Brokering relationships
Connecting Vietnamese policy makers with relevant organizations in other countries	
Connecting social enterprises with policy makers	

Connecting intermediary organizations with policy makers. To support CIEM in making a new law on social enterprise, BC facilitated an important connection between this policy making institute (CIEM) with intermediary organizations (CSIP and Spark). This connection was crucial to the conception of policies on social enterprise since the policies should be based on the reality and needs of social enterprises. First of all, in 2012, BC connected CSIP with CIEM by the first research on social enterprise in Vietnam. Since CSIP has built a network of Vietnamese social enterprises and conducted several baseline studies to map out social enterprises in the first phase, it could provide CIEM useful inputs for the joint research. Therefore, BC invited CSIP to participate in the joint research. In the framework of this tripartite collaborative research, BC not only connected CSIP with CIEM but also acted as a coordinator, urging two other parties (i.e., CSIP and CIEM) to do their work. As the director of CSIP recalled:

> *BC itself is the one who promoted CIEM and connected CIEM to CSIP. (#1)*

After the research project, BC called for the participation of CSIP and Spark in the process of making a policy for social enterprises since they are the first hubs of social enterprises in Vietnam. In response to this call, the two hubs (mainly CSIP) were keen to support CIEM in a variety of activities such as enterprise surveys, field visits, and consultation meetings. Therefore, BC played a very important role in connecting policy makers with intermediary organizations. As some informants explained:

> *BC is the organization promoting this process of policy advocacy. It's because if BC did not participate, it wouldn't be necessary that CSIP and other organizations hectically promoted the creation of a policy […] So, BC's role is to urge both CSIP and CIEM. They (BC) are a catalyst to make it happen. That's important. A simple image here is that "There is flour. And to transform it into paste, if there is no catalyst, it will not happen." So, here, in this context, BC is really an important catalyst. (#1)*

But the satellites or key players that have enough information to support CIEM are, in fact, BC, CSIP and Spark. Why? Because BC provides (CIEM) international models, while CSIP and Spark provide Vietnamese models. They (CSIP and Spark) are two main hubs (of SE). [...] They can provide CIEM social enterprise models in Vietnam. [...] At that time, BC connected the satellites to CIEM. (#6)

As the quotes illustrate, BC acted as an important catalyst, a key facilitator in the process of policy advocacy. Without its participation and connection, the process may not happen. Since the UK organization partnered with CSIP before its collaboration with CIEM in policy advocacy for social enterprise, it was able to broker relationships between CSIP and CIEM. In addition, because the policy was for the benefit of intermediary organizations (e.g., CSIP) and social enterprises themselves, BC was able to mobilize their voluntary participation in the process of policy making. As BC Society and Development manager explained:

BC is always the connection because before policy advocacy, BC had partnership programs to support CSIP or Spark, which are the hubs to support social enterprises. As a result, when BC proposed this work (advocacy) and connected partners, first they (the hubs) found it good because it's the benefit for social enterprises and for them. Because CSIP and Spark themselves also want to become social enterprises…so they participated in our policy advocacy program very enthusiastically. They consented and combined efforts to join with us. (#6)

Connecting Vietnamese policy makers with relevant organizations in other countries. In addition to facilitating connections among local actors (i.e., policy makers and intermediaries), BC also brokered relationships between Vietnamese policy makers and their counterparts in other countries. BC did that mainly by organizing study tours for Vietnamese policy makers to the UK and neighboring countries. For example, in 2012, to carry out the first research on social enterprise in Vietnam, BC invited a group of Vietnamese policy makers (mainly the research team of the enterprise law project) to go to Thailand, Singapore and Indonesia where social enterprise was much more developed and there was also government support. Our informants talked about these study visits as follows:

We visited social enterprise models. We met intermediary organizations. We met some economic policy making organizations of the government. For example,

when coming to Thailand, we worked with the Cabinet Office of Thailand because at that time, they had the so-called Social Enterprise Office under the Thai Cabinet Office. (#7)

Actually, they (BC) have the role of a connector. The social enterprise model first appeared in the UK. Now, it develops the most in the UK. No country is equal (to the UK). Also, we can consider BC as a pioneer like CSIP. As these two (BC and CSIP) are pioneers, thus they will have the role of connecting State agencies with such concept (SE). If legalizing, State agencies need to understand the concept and its importance. That's the role of BC. (#40)

Our interviews and archival data also revealed that after study tours to do the first research on social enterprise, in 2013, BC organized an important visit to the UK for a high profile delegation of Vietnamese government (Office of the National Assembly and Ministry of Planning and Investment) so that they understood how useful social enterprise would be to the economy, and what legislation and financial mechanisms would be needed for its development. In this study visit, Vietnamese policy makers met UK leaders (e.g., Former Minister for Civil Society Nick Hurd, Member of Parliament Chris White) and visited Social Enterprise UK, the Skoll Centre for Social Entrepreneurship and UK social enterprises. Our informants illustrated this by saying the following:

BC brought us some international experience, collaborating in organizing some study tours in the UK and neighboring countries. (#10)

During the (advocacy) process, we also organized several study visits so that they (policy makers) could understand more about social enterprise in Vietnam and abroad. (#6)

For example, in 2013, I participated in a trip to the UK with high ranking officials of the Office of the National Assembly and Ministry of Planning and Investment to visit and learn about the social enterprise model of the UK. That is, each activity in the (advocacy) process brought them (BC) closer to their goal. BC focused on working with ministries and agencies. It was different from CSIP who directly supports social enterprises. (#40)

Furthermore, in mid-October 2014 (i.e., just one month before the approval of the Enterprise Law), BC and CIEM led a delegation of fifteen people representing the Office of Government, the Office of the National Assembly, the Ministry of Planning and Investment, Hanoi Radio – Television and Vietnam Television to attend the World

Social Enterprise Forum in Seoul, South Korea. The objective of this trip was to help Vietnamese policy makers enhance their understanding of social enterprise, recognize its role in sustainable development, and learn more about the development of social enterprise around the world and the accumulated experience about social enterprise policies and laws in other countries. Some of the event participants recalled:

> *When I joined the delegation of Vietnam to go to South Korea with Gam (BC Program manager) and CIEM, then reinforced my understanding of SE more and recognized that we should introduce SE into the law to help them operate better because their legal status was not clearly defined. (#41)*

> *During the (law) discussion process, the National Assembly' representatives and committees […] learnt experience of other countries to see how social enterprises are developed, their role, development trend, and contributions in these countries and more importantly, their regulations and policies on social enterprise. […] So, to improve the Enterprise Law, I was assigned to participate into a delegation led by CIEM with the funding from BC to learn experience from the World Social Enterprise Forum in South Korea in October 2014. This was a very important moment since the article on social enterprise was officially submitted to the National Assembly in the summer meeting. […] This was the last time to learn (foreign) experience before approving the Enterprise Law project. (#9)*

In order to enable the creation of a social enterprise policy, inviting social enterprise experts from the UK to Vietnam was another way by which BC connected Vietnamese policy makers with relevant organizations in other countries. The following quotes illustrated this:

> *We also shared professional knowledge in a specific activity. For example, we organized a conference here, which was related to the social enterprise model and its potential; experts from the UK, Social Enterprise UK came to share information. And they came here to exchange with representatives of ministries and agencies such as Ministry of Planning and Investment and the National Assembly. One-to-one connection is not appropriate. (#7)*

> *When the Law on Enterprises was submitted to and passed through the Government to arrive to the National Assembly, they (BC) shared experience, then provided experts to exchange with the National Assembly's representatives so that the representatives immediately had a correct viewpoint. (#9)*

> *During the recent (law-making) process, the collaborative relationship between BC, Ministry of Planning and Investment, including CIEM and VCCI was very good. This was especially manifested in two consecutive years of the Vietnam Corporate Sustainability Forum 2013-2014, where the content on SE was*

included and (BC) also invited high-level speakers from the UK to discuss and share (with us). (#13)

As the quotes show, BC invited experts from the UK to present in different conferences in Vietnam and exchange with Vietnamese policy makers rather than connected policy making organizations on a one-to-one basis. We contend that the impact of this brokerage practice might be larger since the concept of social enterprise as well as social enterprise policy models could be introduced to as many people as possible. By attending conferences, which were organized in Vietnam, and discussing with international experts, local policy makers could learn more about social enterprise models in the world and international experiences in developing policies for the social enterprise form.

Organizing study tours and providing experts shape the first type of brokerage work. This type of work aims at sharing international experience with Vietnamese policy makers (e.g., Ministry of Planning and Investment, Government Office, the National Assembly) so that they have some idea of how to introduce the concept of social enterprise into Vietnam's Law on Enterprises 2014. International experience provided by BC also served as an important tool for the CIEM to gain support from different government bodies for the legalization of social enterprise.

It is important to note that BC was able to do this brokerage work by leveraging its global network and the UK expertise in social enterprise development. Since 2009, BC has operated the social enterprise program in 24 countries. Therefore, it possesses a valuable source of information on social enterprise. As a result, BC can provide Vietnamese policy makers (CIEM) good practices and policies of social enterprise in the world. Our informants illustrated this by saying the following:

> *More importantly, BC has its strength, which is our operation network in 110 countries. So, the experience shared by BC included not only the experience of the UK but also that of other countries. This social enterprise program has been implemented in 24 countries. Thus, at least in the network of these 24 countries, we have experience of some countries to share. Specifically, in the social enterprise program of BC in Vietnam, we shared experience of many countries such as Thailand, Singapore, the Philippines, Indonesia, South Korea, Japan*

and the UK. That is an extremely useful information source that is not easy to get. (#7)

There are currently 20 countries. That is, 20 offices of BC have the social enterprise program. Seemingly, of 60 countries, including the UK headquarters, more than 20 countries have had the social enterprise program. Thus, I think social enterprise itself is diffused into these 20 countries, that is, their dissemination is relatively wide. Their network is good. There have already been 20 countries around the world. (#40)

Connecting social enterprises with policy makers. While BC acted as a broker, facilitating the introduction and exchange between CSIP and CIEM, CSIP played a key role in connecting social enterprises with policy makers (mainly CIEM). This brokerage practice was essential for making a policy on social enterprises because they are the final beneficiaries of such a policy. CSIP first connected CIEM to social enterprises by introducing social enterprises in its network for CIEM's field studies. Then, during the law-making process, CSIP supported CIEM in inviting social enterprises to participate in surveys and consultation workshops. After CIEM made a law draft, CSIP also called for social enterprises' comments on the draft.

When we participated in policy advocacy, we also helped to connect policy makers with social enterprises. […] Therefore, via our network, we connected social enterprises to participate directly in interviews and workshops of policy makers. In addition to our role of facilitating policy advocacy, we were also a representative of social enterprises in the fact that we listened to social enterprises' opinions, then we gathered (opinions) into recommendation documents to submit to CIEM. (#1)

As for CSIP for example, they provided us local good practices because they built a (SE) community, thus they know whom and where (to contact). They introduced social enterprises to us. So, we went to do research according to our plan. (#47)

For example, CSIP organized field visits to directly consult some enterprises. CSIP is responsible for introducing enterprises in CSIP's network. (#10)

As we can see in the quotes, CSIP introduced social enterprises that fitted CIEM's advocacy purposes so that CIEM could carry out research and organize workshops. Here, CSIP engaged in what Spiro et al. (2013) refer to transfer and matchmaking brokerage. Moreover, CSIP actively mediated the flow of information between the CIEM and social enterprises during the process of policy making. On the one hand,

CSIP represented social enterprises in gathering their opinions about the legalization of social enterprise and making recommendations to policy makers (CIEM). On the other hand, on behalf of the CIEM, it sent social enterprises surveys to complete and the law draft for their comments and suggestions. By transmitting information from one side to the other, CSIP enacted the role of a creative carrier or middleman (Stovel & Shaw, 2012). Table 5.4 provides representative data for the theme "Brokering relationships".

Table 5.4 Representative data for theme: Brokering relationships

1st-order categories	Representative Data
Connecting intermediary organizations with policy makers	• Actually, BC has the role in coordinating and funding. (#2) • BC partnered with CIEM on the spirit that 'ok, I will provide you models of both Vietnam and the UK. When you need Vietnamese models, I will invite CSIP and Spark to meet you. As for models of the UK, I will invite models of the UK to Vietnam or you will go to the UK or other countries in the region.' (#6) • And BC is always the connection because before policy advocacy, BC had partnership programs to support CSIP or Spark, which are the hubs to support social enterprises. […] At that time, BC was connecting the satellites to CIEM. (#6) • The connection (among CSIP, BC, CIEM) is via doing the report. (#10) • We work with BC at first, and then collaborate with CSIP later. In fact, we only join CSIP and actually partner with BC. Sometimes, CSIP organizes events and invites Mr. Cung. The collaboration is mainly between BC and the Institute. (#11)
Connecting Vietnamese policy makers with relevant organizations in other countries	• Another way (of policy advocacy) is through experience sharing. For instance, through forums at home and abroad and visits abroad organized by BC for policy makers. (#1) • We appreciate BC because their connection to experts and models in the UK for Vietnam as well as their resources. Their networks helped CSIP and other relevant government agencies to have the opportunity to study the model in their country (the UK). (#2) • There are many workshops each year. BC connected us with the UK, Bangkok, and so on. […] There are workshops to build capacity and to connect intermediary organizations like CSIP. I myself also went to Myanmar, also connected with other friends in the region. That's in BC's global project. (#2) • Before doing research, we invited people working in the institute

	(CIEM) and relevant organizations, including Vietnam Fatherland Front. […] Thus, we invited them to visit Singapore and Indonesia where social enterprises are more developed than those in Vietnam. […] And there is government involvement there. (#6)
	• BC organized visits for Vietnamese delegations. First, to visit and work with partners in the UK and to learn about how social enterprises in the UK were supported and developed. At the same time, representatives of our ministries and agencies participated in the World Social Enterprise Forum in Seoul in 2014. (#7)
	• For study visits, agencies we worked with, for example, Office for Civil Society in the UK. Or at Social Enterprise UK, we met pioneers in policy advocacy to build the social enterprise model and the social enterprise law there (in the UK). (#7)
	• They (CIEM) are the maker of that law and BC supported them and enabled them to go here and there. […] They (CIEM) mainly learn how social enterprise was developed in other countries, so what they can do for Vietnam. (#8)
	• During the discussion process, the National Assembly' representatives and committees participating in the law-making process learnt experience of other countries to see social enterprise development, role, development trend, and contributions in these countries and more importantly, their regulations and policies on social enterprise. […] So, to conclude the Law on Enterprises, I was assigned to participate into a delegation organized by CIEM with the funding from BC to learn experience from the World Social Enterprise Forum in South Korea in October 2014. (#9)
	• BC brought us some international experience, collaborating in organizing some study tours in the UK and in neighboring countries […] For example, I was in the research team. We went to Thailand, Singapore and Indonesia. One trip is not all, but it gave me some ideas. (#10)
	• We also went to learn the experience of law-making of other countries, such as the UK, to see how they introduced social enterprise into the law, how they gained the support and consensus of the society. We learn the experience of the UK because the UK is a leading country in developing social enterprises and their government strongly supports that (developing SE). That's what we went to learn. (#11)
	• Actually, our study visit had multipurpose. We went to survey in the UK. We wanted to see the reality of social enterprises in the UK, the policy to develop them, and social enterprise models. Therefore, we knew that in the UK it's like that, social enterprise was developed like that and how it was supported by their

	government. Thus, we studied many contents, not only policy making. We also saw the whole picture of social enterprise and how to develop the policy. On that basis, when we returned home, we properly linked to the context of Vietnam. (#11) • For example, in 2014, when Shu participated in a workshop in Seoul, BC also participated in (this workshop), introduced the (SE) models, and also organized a study visit for a State delegation. (#32) • I also saw the activity of sending people to the UK to learn the (SE) model […] I saw an activity of BC that is inviting journalists, or people working in relevant ministries and agencies to the UK to visit successful SE models in the UK or in Ireland, and Scotland. (#34) • The trip to the UK focused more on the macro level. That is, meeting the Government bodies, meeting leaders, and also meeting the Parliament of the UK. Thus representatives of two parties discussed with each other. There were also representatives of our National Assembly such as Mr. Ho Sy Dung. That is, at a different level. That is, the trip to the UK was at a higher level, with participants being high ranking officials. Meanwhile the trip to the Philippines was visiting the model of social enterprise education and training for example. Recently, the trip to South Korea last year was attending World Social Enterprise Forum. (#40)
Connecting social enterprises with policy makers	• When we participated in policy advocacy, we also helped to connect policy makers to social enterprises because this policy is for social enterprises, serving the benefits of social enterprises but not for any political plot. Therefore, the very important thing is that policy should be linked to practice, i.e., the needs of (social) enterprises. […] Via our network, we connected social enterprises to participate directly in interviews and workshops of policy makers. (#1) • For example, in law-making, during that process, we supported CIEM to organize workshops with social enterprises in some localities, in some regions. […] this helped people to have the opportunity to exchange directly. After the law draft was created, we frequently shared information of that draft so that the social enterprise community can contribute opinions to the drafting committee. (#1) • With CIEM, we organized the so-called consultative meetings, although small, in different localities. […] CSIP organized such meetings so that CIEM had the opportunity to take soundings of local social enterprises. (#1) • In particular, CSIP and BC played important roles 1-2 years ago in connecting with policy makers so that the latter had direct

exposure with the SE community, so that they understood that there was such a group in Vietnam and they began to recognize and draft the law, revise the law and so on. (#2)

- (We) do research, visit actual (SE) models, interview like this to make a comprehensive report [...] then organize workshops to collect opinions, and discuss with each other and so on. Workshops are special for CIEM to listen directly opinions of many SE and stakeholders. Then we divide (research) parts, write, and comment. We release the draft in the (SE) network via social media, read the draft, and start commenting. That is, in addition to offline comment, there was also online comment. CSIP is always an intermediary. Organizing events, and then inviting all people. (CSIP) is the node to send emails and so on to other parties. (#2)
- CSIP is a support organization and connector to SE. (#3)
- CSIP supported in all aspects. […] CSIP is nearly a support agency, supporting doing research and organizing policy consultation workshops. That is, how to connect SEs to join in those consultation workshops. (#3)
- That's BC and CSIP who organized (workshops)…This centre (CSIP) is a non-governmental organization. It connected social enterprises and helped social enterprises to have the opportunity to participate in conferences and workshops, to approach State agencies to say their opinions. (#8)
- We only supported policy advocacy activities of CSIP…For example, when they (CSIP) sent survey questions, we contributed information in our point of view so that they can use as evidence for policy advocacy, but we did not participate directly in (advocacy). (#22)
- Learning and sharing are the most important elements for policy advocacy. BC, CSIP created connection opportunities to engage CIEM in this field. (#22)
- If they (CIEM) organized (consultative workshops) at the Institute, I think the Institute sent direct mail to each SE and certainly CSIP provided them that list (of SE) […] Because CSIP mobilize SEs to participate to comment on the draft. It's like friends asking each other for help, so some SEs spent time to come and gossip. (#31)
- People (BC, CSIP, CIEM) did something, formed such a project (policy advocacy), then a team (CIEM) came to ask us questions, we are willing to answer like that. "Tomorrow, we will have a survey team to prepare a law draft and so on." So, we are willing to support everything. They came and asked us. Then they made such a draft. Then they finally called us, i.e., inviting us to come one day "Try to come. Long time no see. Come one day to comment and meet each other." We came with

	enthusiasm and also commented. (#34)
	• Probably, the influence of CSIP is organizing workshops so that people can say their opinions. And probably in these workshops, Ms. Oanh invited two groups of participants. First, agencies working on that (policy making). Second, enterprises that are social enterprises. So that two parties can discuss with each other. (#35)
	• I think CSIP was a place to contact and listen to SE giving opinions. Then CSIP transmitted to the institute (CIEM). It was like sitting together in a talk show. (#44)
	• I had exposure to social enterprises a little bit, actually via workshops, where such subjects (SEs) were invited and also had their opinions. Most of them wanted to have a complete and clear legal framework so that they would conform to it seriously. (#50)

5.3. Providing information

Last but not least, two broker organizations played a key role in supporting policy makers (mainly CIEM) necessary information in order to shape a legal framework for social enterprise. Given the lack of understanding of and knowledge about social enterprise, information became a particularly important resource in the process of policy making. While BC shared social enterprise development experience of different countries, CSIP mainly provided policy makers information of social enterprises in Vietnam. As illustrated in Table 5.5, two first-order categories are grouped into the second-order theme "Providing information".

Table 5.5 Data structure for theme: Providing information

1st-Order Categories	2nd-Order Themes
Providing international experience	Providing information
Providing local evidence	

Our data revealed that BC was active and willing in sharing international experience with Vietnamese policy makers. The experience included not only information about social enterprise models but also policies for social enterprise in different countries. Our informants confirmed this by saying the following:

Their role is to stand outside, supporting by providing information. For example, we wanted to know good practices from other countries, thus we could exchange with them. They looked for competent experts knowledgeable about this issue to share with us. They (BC) mainly brought in good practices, outside points of view on this issue. (#47)

First, (we) introduce the model of the UK. Second, (we) introduce the model of other countries where the social enterprise model is developing. For example, Indonesia, Malaysia, Hong Kong, and Singapore are neighboring countries of Vietnam. South Korea. So, the government and policy making organizations of Vietnam referred the models of these countries. These models include not only social enterprise models but also policy models. Based on these models, they can find a suitable policy model for Vietnam. (#6)

BC's strength lies in BC's network. And second, its long history of academics and information sharing. (#7)

As the quotes show, BC leveraged the UK expertise in social enterprise development and its global network to provide Vietnamese policy makers helpful information. In parallel with BC's efforts, CSIP supported policy makers (CIEM) evidence of local social enterprises, informing them of the current situation of Vietnamese social enterprises and providing typical case studies. Our informants explained:

And the drafting committee also considered us as an information channel. When they (CIEM) had requirements of more in-depth information from relevant ministries and agencies, they frequently contacted us. We (CSIP) provided them evidence base directly from social enterprises. (#1)

As for CSIP and Spark, they would create case studies of Vietnam – models of Vietnam. That is, social enterprises that have diverse forms and are addressing different social problems. That is, 'the story of the flour'. No flour no paste. […] They will be the ones who have the flour. But we aren't, we only have the models of the UK and international models to introduce. And after introducing these models, we let these two parties (CSIP and Spark) to contribute models of Vietnam and the researchers (CIEM) will take a look at that. (#6)

As for CSIP for example, they provided us local good practices because they had built a (SE) community, thus they know whom and where. They introduced to us. So, we (CIEM) went to do research according to our plan. (#47)

Table 5.6 contains representative quotes about the efforts of BC and CSIP in providing CIEM information.

Table 5.6 Representative data for theme: Providing information

1st-order categories	Representative Data
Providing international experience	• BC is the party who shared international experience, inspired, and provided financial resources for the process of policy advocacy. (#1) • Today, Mr. Cung called us this noon to ask us to provide him with some video clips on our previous television policy dialogue program so that he will distribute (clips) to the National Assembly's representatives. That's it. He is active in such (advocacy) steps. We will support him at our best. When he says that he needs some stories of social enterprises in the UK, we immediately contact the UK (partners) to get entire stories, convincing examples of the UK in terms of policy and operational models so that he has bases to persuade the National Assembly and the Government. (#6) • BC has the role of supporting and providing information, international experience, and evidence for CIEM's studies. (#6) • When we signed a partnership agreement with CIEM, we wanted to support CIEM to be the main actor in policy advocacy. British Council is just enabler, i.e., creating opportunities and catalyst and providing what they (CIEM) need in doing research including information and information sources of the UK and other countries in the region. Because we have the social enterprise program in all other East Asian countries. (#6) • Actually, first of all, when we collaborated (with CIEM), BC must define how BC's expertise in the social enterprise sector and BC's network are so that we are completely confident that we can help Vietnam to get information about social enterprise not only in the UK but also in other countries. (#7) • Via BC, I know that for example which laws the UK has for social enterprise. In the UK, the concept of social enterprise is broader, including not only enterprise but also other organizational forms. (#9) • British Council has a strong network of social enterprises in Europe and Asia. They (BC) have a wide network in many countries. They shared experiences from Myanmar, Thailand, and the Philippines: the financial model for social enterprises, the business models and the methods. In addition, the concept (of SE) introduced is strongly convinced. So, they are also among relatively active social enterprise promoters in Vietnam. (#12) • Via their representative offices in other countries, they (BC) saw models, how these models work, if there is something different, something suitable to Vietnam, they would recommend us. (#41)

	- In the case of Vietnam, the Vietnamese party (CIEM) actively did every research, they (BC) only provided documents from this or that place. […] They only participated in sharing information. (#47) - First, they (CIEM) did not have much information, not much international experience. But after, they supplemented with information of the UK, other countries, and Vietnam and they made a video clip. In workshops and conferences, they always presented those contents. Second, they did such a clip. They prepared a file and asked us to send to every National Assembly representative. Documents sent to the National Assembly must be approved by National Assembly bodies. So, they asked us to send these (documents) as references for the National Assembly representatives. People must understand about it (SE), thus they can decide. (#48) - They (BC) also shared that video clip […] For example, since the beginning, BC provided the Institute (CIEM) a lot of the UK experience […] The UK experience was introduced quite clearly into the justification. (#48)
Providing local evidence	- Of course, in this process, CSIP is always the representative of the SE community, providing evidence, information, and data of the movement as well as presenting the voice, requests, and specific questions of the movement to help CIEM to consider the introduction (of SE into the law). Recently, during the debate process of the National Assembly, CIEM, specifically Mr. Cung, directly called me to collect data and information many times. We provided him with a series of data and new information so that he has evidence. (#1) - In terms of doing research, we (CSIP) also participated in writing, providing contents related to social enterprise models in Vietnam and in the world. (#1) - CSIP provided inputs based on its working experience with SEs. (#3) - CSIP also contributed some information because at that time, Ms. Oanh also had to learn some information about development trends of social enterprises in other countries. In the UK, we (BC) already have the (information) source. Thus, after sharing, it forms the basis of the research. (#6) - But clearly, with their active participation, they (CSIP and Spark) connect (CIEM) with small and single social enterprises. […] They also had their studies, their small surveys. So, they have certain input and this saves a lot of time for CIEM instead of starting from scratch. Thus, the information they contribute and share for that work (policy advocacy) is extremely important. (#6)

	- Advocacy only by organizing conferences and providing actual examples. So, the (National Assembly) representatives will understand. They themselves see and have direct contact (with social enterprise), thus they understand. It means we need opportunities for them to look for information. (#8) - I participated in the workshops just to listen to the views of exhibiting enterprises so that I knew the reality. What social enterprises need from the State? Which mechanisms, laws and policies do they need? That's what I listened to. (#8) - Before, CSIP also had small reports on social enterprise, which were good inputs (for our research). (#10) - They did their best to support us. If we need enterprise information, they would provide enterprise information, but the research is independent. (#11) - In some cases, BC gave money to CSIP to implement activities and CSIP hired others to implement […] Thus, they (BC and CSIP) organized, interacted, connected with relevant and powerful stakeholders (CIEM), worked with them, and provided information to them so that they (CIEM) could propose the draft to the Government. (#34)

In summary, the work described above forms the second broader type of institutional work – resourcing. This type of institutional work was mobilized by two brokers CSIP and BC when dealing with the CIEM in the process of law making. Resourcing was particularly important in the adaptation of the social enterprise form to the local context (those who want to know more about the effects of the institutional work of brokers, see Appendix E.3 for similarities and differences of social enterprises in Vietnam and the UK). In the next section, we will present our findings of particular types of institutional work undertaken by the CIEM to adapt the UK social enterprise policy to Vietnam and influence the approval of a new legal framework for social enterprise in the local context.

CHAPTER 6. LEGITIMIZING IN CONTEXTUAL BRIDGING

This chapter presents the findings about the institutional work performed by local policy makers. Specifically, we illustrate how the Central Institute for Economic Management (CIEM) adapted foreign policy models for social enterprise (especially the UK policy model) to the context of Vietnam through the work of **legitimizing**.

To understand the efforts of CIEM to legitimize the social enterprise form, it is important to examine how this research institute was involved in the emerging social entrepreneurship field. To seek a supportive legal framework for social enterprise in Vietnam, in 2012 BC approached CIEM – a government think tank under Ministry of Planning and Investment, which has the main function of proposing economic management and business environment development policies to the Government. When meeting CIEM, BC skillfully matched social enterprise with the interests of the research institute. Specifically, BC persuaded CIEM by insisting that "social enterprise is a new economic model" that can complement traditional economic models and assist Vietnam Government in dealing with complex social and environmental issues. By coincide, at that time, CIEM was assigned the task of revising the Enterprise Law. The Institute was also interested in the social enterprise model, considering it as a potential model to help Vietnam to implement sustainable development. Although leaders of CIEM had heard about the concept of social enterprise before, they did not carry out official and thorough research on the social enterprise model. Thus, when BC proposed a partnership on social enterprise, CIEM was keen to collaborate with BC. The partnership starts with the first research on social enterprise in Vietnam. By doing research, CIEM wanted to assess the necessity of institutionalizing social enterprise in the context of Vietnam. However, the Institute immediately recognized the potential of social enterprise and the opportunity of introducing social enterprise into the revised Enterprise Law. Therefore, CIEM undertook different activities to legitimize social enterprise in Vietnam. Our data showed that the work of legitimizing was accomplished through three practices: namely, *sensitizing policy makers, shaping legislation,* and *persuading policy makers*.

6.1. Sensitizing policy makers

The first type of institutional work performed by CIEM was sensitizing policy makers. This type of work refers to a number of efforts to raise policy makers' awareness of social enterprise. As illustrated in table 6.1, such efforts involved mainly doing research and organizing workshops.

Table 6.1 Data structure for theme: Sensitizing policy makers

1ˢᵗ-Order Categories	2ⁿᵈ-Order Themes
Doing research	Sensitizing policy makers
Organizing workshops	

Since CIEM is a government think tank specializing in researching and proposing economic policies for the government, doing research was the first step to help the institute itself and relevant policy making organizations understand the concept of social enterprise, assess the current situation of social enterprises in Vietnam and learn international experience in promoting the development of social enterprise. For this reason, CIEM collaborated with BC and CSIP in doing and publishing the first report on social enterprise in Vietnam in 2012. The report was entitled "Social Enterprise in Vietnam: Concept, Context, and Policies". As the President of CIEM explained:

> *To do that (i.e., institutionalize SE), you have to follow a procedure. In addition, you have to research the needs of society, social issues required to be addressed, the practice (of SE) and whether social enterprise can address these issues or not. Then, (you) research international experience. How they (other countries) deal with this issue? Research the development orientation or philosophy of Vietnam. The development trend of Vietnam will influence this (policy making). (#47)*

An interesting finding about this work is that doing research was not purely an activity but rather a process. The process includes many steps in order to change policy makers' awareness. For example, to do the first research on social enterprise, CIEM advised BC, who was the funder of the research, to invite policy makers to participate in social enterprise visits at home and abroad and to write some parts of the research. Accordingly, those participating in doing the research could understand the concept and different models of social enterprise and know how to support social enterprise in the

context of Vietnam. The research enabled CIEM to not only confirm the actual need for institutionalizing social enterprise in Vietnam but also provide preliminary evidence base for policy advocacy. An informant illustrated this by saying the following:

We (BC) began with preliminary research. [...] Based on this research and its findings, the next step emerged. Should or should not advocate for a policy? [...] Before doing research, we invited people working in the institute (CIEM) and relevant organizations including Vietnam Fatherland Front. At that time, we totally relied on advice from Mr. Cung's side. Thus, we invited them to visit Singapore and Indonesia where social enterprises are more developed than those in Vietnam. [...] So, since they participated in some events and had exposure to such organizations, when coming home, they could figure out what a social enterprise is. Then they did research. When doing research, they themselves participated in writing a part on social enterprises in the region and in the world. [...] So, I think research is the first important thing. (#6)

Organizing workshops was another practice associated with the work of sensitizing policy makers. During three consecutive years (2012-2014), CIEM organized many conferences and workshops on social enterprise by itself or in collaboration with BC and CSIP. Participants included not only social enterprises but also policy makers. On the one hand, the conferences can foster policy makers' understanding of social enterprise by explaining the concept and emphasizing the role of social enterprise in the economy. On the other hand, the conferences were opportunities for CIEM to gain initial feedback from relevant stakeholders on the institutionalization of social enterprise. For example, after completing the first research on social enterprise in Vietnam, in collaboration with BC and CSIP, CIEM organized a research dissemination workshop in May 2012. The institute invited representatives of different ministries and agencies (e.g., agencies/departments of Ministry of Planning and Investment, Government Office, the National Assembly, etc.) to participate in this event. Later, CIEM also used the research findings in subsequent conferences to raise policy makers' awareness of social enterprise and seek their support for the introduction of social enterprise into the Law on Enterprises 2014. As our informants explained:

They (CIEM) used that report to organize a series of workshops to raise awareness and so on. They also worked with other state agencies to show what social enterprise is and to raise awareness. In addition, there were study tours and so on. Then, government officials recognized that there was such a group (of SE) and in the next revision of the Law on Enterprises, we should recognize them. (#2)

About the awareness of ministries and agencies, it's "small rain lays great dust". Through a lot of activities, including sharing good experiences, sharing typical (SE) models, sharing many issues, thus the awareness of everybody increased gradually via the workshops. (#11)

We can see clearly that these quotes illustrate how organizing workshops became an important way by which CIEM could gradually change awareness of policy makers and assert the need for legalizing social enterprise (See Table 6.2 for more quotes about the first-order categories that form the theme "Sensitizing policy makers").

Table 6.2 Representative data for theme: Sensitizing policy makers

1st-order categories	Representative Data
Doing research	• Up to 2012, we (CSIP) did not think about the issuance of a relevant law. However, we wanted to carry out a deeper research which is rather to advocate for policies. And BC invited CIEM and CSIP to do the first research entitled "Social enterprise in Vietnam: Concept, Context, and Policy". This is the first research we participated with CIEM. (#1) • Research is important. Research will show the statistics and analyze the context. There are joint researches, i.e., researches in which CSIP supported CIEM with case studies. These were specific case studies of specific social enterprises. This is one way of doing policy advocacy. (#1) • Previously, doing joint research among three parties – Ministry of Planning and Investment (CIEM), BC and CSIP. Basically, these parties did research together and wrote report on the current situation and future of Vietnamese social enterprises. That report is quite detailed. At that time, it (report) showed the picture of social enterprises in Vietnam, their operations, and their social impacts. It summarized the entire development history of social enterprises in Vietnam. (#2) • CIEM supports (SE) in policy advocacy only. […] Whenever a law is made, they (CIEM) need research, having a research to support, to submit to the government and something like that. It is included in the framework of advocacy […] because they are a State agency specializing in doing research. (#3) • When signing partnership (with CIEM), we always have a timeline. For example, we will do what this year. In that timeline, first, do a research on the current situation of social enterprises in Vietnam. That's it. In 2012, there was the report that we also contributed to and participated in. When participating, CSIP also contributed its research part, BC contributed its research part and also organized

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	field visits to assess and conclude together. (#6)
	• There were some other activities to support doing an in-depth research on the current situation of social enterprises, the models having the potential to become social enterprises in Vietnam. That's the research BC did with CIEM and other partners. That's the basis for evaluating the current situation of social enterprises in Vietnam. (#7)
	• In 2012, we did research. When doing research, we always ensured the validity of research results by ensuring full participation of the social enterprise community and sharing information of the social enterprise community in other countries in the region such as Thailand, Indonesia, and the Philippines and information of the UK. The 2012 research provided not only information of Vietnamese social enterprises, but also that of other countries. (#7)
	• For example, we did a baseline study of the current situation of the unnamed thing with CSIP and BC. Previously, these enterprises only have their actual names. Their operation is similar to that of social enterprise models in other countries. We had that study. […] In doing research, it's not like assigning every work to every person, but (collaborating in) the whole research process. (#10)
	• There were many studies. The first published report was the 2012 report. After, we did more research to make the Decree related to the Law on Enterprises, in which there are articles on social enterprise, thus we need to study a lot. (#11)
	• It can be said that previously, experts (CIEM) already did research. With the funding of BC, there were many reports and research on social enterprise, the development of the social enterprise community, particularly in the UK – one of the countries where social enterprise is well developed. (#9)
	• I know that they did research books, and even surveys. (#50)
Organizing workshops	• And after the report was published in June 2012 […] The BC, CSIP and CIEM organized a workshop to disseminate the report […] and there were much more interested people. (#1)
	• After doing research, having the foundations, next we (BC) raised public awareness, awareness of relevant ministries and agencies, raised awareness of the National Assembly. Thus, we need to co-organize a series of workshops or meetings to share the concept of social enterprise, to introduce typical (SE) models of Vietnam and international models. […] After accomplishing the first research in 2012, we had a timeline to do a dissemination workshop. And before organizing that dissemination workshop, we organized a series of consultation workshops with ministries and agencies. It's a form of raising awareness and sharing (opinions) at the same time to see if they (ministries and agencies) have any objection and listen to the objections. (#6)

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- We (BC) also co-operated with the office of the National Assembly and invited Mr. Cung and Ms. Oanh as two main guest speakers to talk about social enterprise. So, we joined them in Quang Ninh, Da Nang, Ho Chi Minh City. We followed them (the Office of the National Assembly) in meetings to raise awareness and to share information. These (meetings) were linked to the National Assembly's laws in discussion… Thus, all these things formed the prerequisite (for policy advocacy). We did such talks over one year to two years. (#6)
- First of all, when supporting policy making for social enterprises, we need to raise awareness of policy makers in Vietnam. We (BC) carried out several activities such as sharing reports on development of society and social enterprise ecosystem in the UK via locally organized conferences and workshops, inviting all relevant ministries and agencies to participate. Second, we organized meetings to share information about the social enterprise model with the National Assembly's representatives. Third, we organized high-level consultation meetings, like roundtable consultation or something else, for official representatives of relevant State agencies. (#7)
- For example, we (BC) organized a conference here, which was related to the social enterprise model and its potential. Experts from the UK, e.g., Social Enterprise UK came to share information. And they came here to exchange with representatives of our ministries and agencies such as Ministry of Planning and Investment and the National Assembly. (#7)
- As for other committees, when a law is submitted to the National Assembly, then you will have exposure to that law at that moment. However, if you know each other before and we have exposure during the drafting process, e.g., when they (CIEM) organized conferences and invited you, thus you could listen to many opinions, including both for and against opinions and analyze the issue more thoroughly. (#8)
- When working with CIEM, especially at the beginning, the Economic Committee was very concerned about the content on social enterprise. There must have thorough discussion about social enterprise. Thus, CIEM organized meetings to justify. Via justification meetings, face-to-face meetings, and also small workshops and talks, (CIEM) invited representatives of the Economic Committee to participate in to learn more information about that content. (#9)
- Actually, the frame for this (policy advocacy) is…talks, in which case studies are introduced. It's the best method of policy advocacy besides whatever policy makers are doing behind or are studying more deeply. But I think this way of (information) exchange and these workshops are currently the best methods because there have

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	been three workshops since 2012. (#12) • After doing research, they (CIEM and BC) need to have suggestions. And to have suggestions, they need to organize workshops and conferences to disseminate the research findings. […] I participated in all the workshops, contributing and sharing opinions to submit to the Government. They did all this quite a lot in the past 1-3 years. (#13) • Actually, the Enterprise Development Agency, under Ministry of Planning and Investment began to pay attention to social enterprises through co-organized conferences to raise awareness. These might be conferences organized by CSIP, Spark, VCCI, and CIEM or whatever. […] They participated and began to be aware that social enterprises are somewhat an important part in the business structure. (#14) • CIEM organized workshops. But basically there were SE models BC supported before. Thus, they introduced typical models to provide practical examples. (#41) • Representatives of the National Assembly of my (economic) committee did not participate in this (law-making) process but were invited to listen to opinions and update information and the situation. […] Actually, the drafting team invited us to participate in activities of that law project. For example, when they organized workshops, they invited us. We came in two capacities. First, as experts following that law, thus we can contribute opinions regarding the style and structure of the law. Second, as investigators of the law project. (#48) • I know that they organized several workshops. […] I participated in a workshop in Ho Chi Minh City. […] Generally, in these workshops, I heard enterprises' aspiration that they wanted a legal framework, State support for social enterprises. In reality, there are social enterprises and the need for State support policies for them. And the drafting team also acknowledged that and thought that the law must reflect the reality and must recognize (SE). (#49) • On such occasions, CIEM also presented basic contents including the concept of social enterprise, the context of its emergence, and the current needs of society, which led to the story of the needs for having regulations in the law for this subject (SE). […] So, via that (workshop), CIEM also introduced social enterprise so that everybody understood more clearly and listened to constructive opinions to improve regulations in the law. (#50)

6.2. Shaping legislation

After sensitizing policy makers, CIEM engaged in a second form of institutional work – shaping legislation. This form of institutional work involved all practices employed by the research institute to draft the law and consult stakeholders. Table 6.3 illustrates the data structure for this theme.

Table 6.3 Data structure for theme: Shaping legislation

1st-Order Categories	2nd-Order Themes
Leading the Enterprise Law project	
Drafting the law	Shaping legislation
Consulting stakeholders	

Our data revealed that CIEM took advantage of its leading role in the Enterprise Law project to shape the policy on social enterprise. Many informants pointed to CIEM's key role in the institutionalization of social enterprise in Vietnam. Specifically, CIEM was an agency of Ministry of Planning and Investment, which was assigned the task of leading the making (revision) of the Enterprise Law under the National Assembly's 2011-2015 mandate. Accordingly, the institute was active in introducing social enterprise into the revised Enterprise Law. For example, since the beginning of the Enterprise Law project, CIEM already had the idea of making a new regulation on social enterprise and introducing it into the Enterprise Law 2014. Some informants illustrated this by saying the following:

> *CIEM is an agency of Ministry of Planning and Investment, which is assigned the task of leading the making of the Enterprise Law draft, in which, there is the content on social enterprise. (#9)*

> *In 2011-2012, we actively started doing research, recognizing, introducing it (social enterprise) into the revised Enterprise Law. (#47)*

As the quotes show, CIEM was the body that made the draft of the Enterprise Law. Thus, it could add a new content of social enterprise into the law draft. While being active in the drafting step, CIEM faced, however, lots of challenges in terms of convincing decision makers to accept the content (as explained later in our findings).

In order to make a new regulation on social enterprise, CIEM also consulted stakeholders. With the support of CSIP and BC, CIEM organized a series of consultation workshops with different stakeholders, including representatives of ministries and agencies, Government Office, the National Assembly, Vietnam Chamber of Commerce and Industry, social enterprises, lawyers, and business experts. By doing this, CIEM received stakeholders' comments on the law draft to improve the draft and thereby ensure the impartiality of the law making process. The Vice-President of CIEM stated:

We make policy very impartially. In general, we organize consultation workshops. Anyone can contribute his/her opinion, if anyone has reasonable ideas, we will accept, revises the draft. (#10)

The following table illustrates more quotes about the work of shaping legislation.

Table 6.4 Representative data for theme: Shaping legislation

1st-order categories	Representative Data
Leading the Enterprise Law project	• We (CIEM) are the agency leading the making of the Enterprise Law. The Enterprise Law includes many contents. One of these contents is about social enterprise. (#10) • Our role was to take lead. We (CIEM) had such an activity (workshop). […] We wanted to take opinions of State agencies and enterprises themselves […] so that the policy making is closest to the reality […] thus we invited them to come. And obviously, the Institute was the one who took lead. (#11) • We (CIEM) introduced the (social enterprise) concept into the law. There are three new articles in the revised Enterprise Law draft, which are under discussion at the National Assembly. (#11) • Since the beginning of the law project, they (CIEM) introduced social enterprise in the law. (#48)
Drafting the law	• CIEM themselves are policy makers. Thus, their role was being ready to do research. […] They did many researches, and of course with information support from CSIP or catalyst connections of BC, they were the ones who created the final product. (#1) • From my perspective, CIEM played the most important role because if they did not put down in writing, then nobody approved. (#6) • At the beginning of 2014, CIEM started drafting the law and getting approval at the National Assembly for the first time in May. […]

	After having approval at the meeting in May, now they are revising and checking opinions again, then they will be submitting for the last time in October. (#6)
	• CIEM had the task of drafting, putting the Enterprise Law in writing. And then they recognized that it (SE) was an enterprise model reflecting the development of society and also the trend of the world. Then, they did more in-depth research on that model and made some proposals to submit to the Ministry of Planning and Investment to introduce social enterprise into the law. (#7)
	• We (CIEM) belong to Ministry of Planning and Investment, thus we are assigned the task of drafting this Enterprise Law. Because drafting the Enterprise Law is a task of Ministry of Planning and Investment and this Institute is under Ministry of Planning and Investment (MPI). (#11)
	• The Enterprise Law was made by Ministry of Planning and Investment, in which, CIEM is a node to make this law. It's their functions and missions. Thus, they have to do. […] CIEM has the most important role in this process because they are the person who nurtured the idea and made efforts to protect the idea to the end. Although there were many objections, they still did their best. Without CIEM, there would not have any mechanism for social enterprise. They (CIEM) have a very radical approach. (#46)
	• Actually, CIEM is a pioneer agency in creating, developing, and improving the business environment in Vietnam. It can be said that we are also pioneer in every event, every key point of Vietnam economic transition to a market economy. And the contribution of the Institute (CIEM) is significant and also recognized. One of these points is the Enterprise Law. Because of this root, nobody can do it as well as the Institute does. […] And as such, here we see an opportunity to improve, expand the Enterprise Law and introduce social enterprise as a business model into the Enterprise Law. (#47)
	• In the first drafts, based on the role (of SE) and actual need of society, CIEM made the first version of the law. There were many articles, including a particular chapter for social enterprise. However, via consultations, based on analyses and comments, CIEM condensed in an article on social enterprise in the Enterprise Law 2014. That is, creating a general legal framework for social enterprise and affirming that social enterprise is an entity, thus letting room for expanding the legal framework for social enterprise in sub-law documents. (#50)
Consulting stakeholders	• We (BC, CSIP) and CIEM actually organized the so-called consultative meetings, although small, in different localities. We did that at least in Hanoi, Ho Chi Minh City and other localities; I did not go directly but did consult with social enterprises in those localities. At that time, we introduced a draft, i.e., the guiding

	article in the law to poll social enterprises...CSIP organized such meetings so that CIEM had the opportunity to take soundings of local social enterprises. (#1)
	• After the opinion poll, CIEM itself organized several workshops in Hanoi, in which CSIP participated as speaker as main participant with other partners, other stakeholders to discuss the topic of social enterprise before introducing (SE) into the draft law. (#1)
	• After raising awareness, along with the Institute, we (BC and CSIP) continued to carry out consultative meetings to get opinions from the National Assembly on the one hand and those of social enterprises on the other hand. […] There were many dissemination workshops along with such consultations. Followed research and surveys were dissemination workshops in the Institute, in the National Assembly to collect more opinions of the ministries. So, they (ministries) could gradually understand. (#6)
	• They invited me as a SE to participate in that workshop to discuss about policy making for SE. […] I also participated several times to workshops on policy making for SE, which were apparently of CIEM. (#19)
	• They invited us to participate in workshops several times. Several times at CIEM. During the process of making the law draft, they sent survey via email then asked us to write down our wish. I don't know whether this can contribute something to that draft or not. But, in brief, they consulted SEs. (#39)
	• I participated in commenting on the law draft, workshops organized by Ministry of Planning and Investment, led by the Institute (CIEM). For example, one year ago, I participated in a workshop, in which Mr. Cung and Mr. Hieu of the Institute presented the draft of the Enterprise Law, which has an article on social enterprise. (#46)
	• The Institute organized quite a lot of activities. For example, several workshops to contribute opinions and discuss at localities. […] The participants included members of the drafting team, the editing team, representatives of lawyer's offices, even enterprises, and the business community VCCI. […] At a broad level, there were workshops and conferences. That is, collecting opinions extensively. At a narrower level, there were sessions to work with enterprises operating in this field to listen what they want, what they need and what we could share with them. These were direct discussions, which were exactly consultations. (#50)

6.3. Persuading policy makers

Most importantly, to shape a supportive legal framework for social enterprise, CIEM had to convince other policy makers – decision makers (e.g., bodies of Ministry of

Planning and Investment, the Government, and the National Assembly). On the one hand, persuading policy makers to legitimize social enterprise seems to be a major challenge for CIEM because the Vietnamese government has certain reticence towards the civil society sector, to which most social enterprises belong. An informant illustrated this reticence by saying the following:

> *For civil society, the government gives the yellow light, i.e., neither red light nor green light. It means equivocal. Blink the red sometime, and then blink the green sometime. Most social enterprises are, in fact, at the intersection between the circles (public, private, and civil society) as I said the previous day. Most social enterprises are in the civil society. So, if legalized, it will help a part of civil society under the social enterprise form has more favor when they have a name, a legal status. And the official recognition will help them to avoid other legal issues. This is quite important in Vietnam. (#1)*

In our interview with a member of a policy making organization, the person refused to be recorded before the approval of the revised Enterprise Law 2014. In two other interviews, our informants said that social enterprise was still a politically sensitive issue in Vietnam.

On the other hand, since social enterprise is one of the new contents in the law, CIEM had to justify its introduction. Our interviews and observations showed that the institute tried to convince policy makers in different ways (e.g., by face-to-face persuasion, workshops, and mass media). As the Vice President of CIEM explained:

> *To do that (convincing decision makers), we (CIEM) will have to justify a lot. [...] There were moments, decision makers did not approve because they did not have enough evidence base. If this happens, we have to convince them. [...] First, justify directly, right? [...] Second, (we convince) via channels such as workshops and conferences. And third, [...] in society, as I remember relevant stakeholders such as the National Economics University also organized many workshops. They also discussed similar issues. That is, the information was very objective and multidimensional. It was not only one information source from the drafting team. (#10)*

In addition, the work of convincing policy makers is comprised of various efforts of CIEM to frame the social enterprise form in an attractive way, align social enterprise with the macrolevel discourse, justify the legalization of social enterprise, and leverage

the support of high-status actors. We illustrate the data structure for this second-order theme in Table 6.5.

Table 6.5 Data structure for theme: Persuading policy makers

1st-Order Categories	2nd-Order Themes
Framing the social enterprise form	
Aligning social enterprise with the macrolevel discourse	Persuading policy makers
Justifying the legalization of social enterprise	
Leveraging the support of high-status actors	

The first practice employed by CIEM to persuade policy makers was framing. Framing refers to the use of particular frames to influence the interpretations of reality among various audiences (Fiss & Hirsch, 2005). Framing is necessary since a foreign idea, practice, and structure (e.g., social enterprise) may rely on a frame that actors in the local context do not know or do not value (Boxenbaum, 2006). Our observations and archival data demonstrate that in many instances, social enterprise was framed by the institute as a sustainable economic model, which can supplement rather than replace the State in dealing with social and environmental issues. This practice was frequently used by CIEM at the beginning of the process of legalization.

> *Social enterprise is among sustainable economic models and plays an important role in supporting the State in providing public services and addressing social issues, Dr. Nguyen Dinh Cung – CIEM President said. (Document 120)*

By framing social enterprise in an appealing way, CIEM was able to draw attention of policy makers to the new organizational form. In addition to framing the new organizational form (i.e., social enterprise), CIEM sometimes performed issue framing. According to the President of CIEM,

> *In fact, social enterprise is solving social issues, which belong to State responsibility. At the time the State has not sufficient resources to deal with these issues effectively, social enterprises do this instead. Thus, there must have policies for its development. But to have policies, it (SE) must have legitimacy. (Document 119)*

Thus, for CIEM, the State is responsible for addressing social problems. However, due to a lack of resources, the State fails to accomplish this responsibility. Since social

enterprises are dealing with social issues, they need to be encouraged and legally recognized by the State. Moreover, because Vietnam is facing big challenges such as economic restructuring and increasing social problems, CIEM believes that social enterprise can provide a viable solution to social issues.

> *In the context of current economic crisis in our country, the Government decides to restructure, undertake fiscal tightening, reduce government debt and facing increasingly complex social and environmental issues, we believe that it is essential to develop social enterprises for inclusive and sustainable development of our country. Therefore, it is timely now to promote awareness of the society and State about the role and importance of social enterprise. Obviously, social enterprise models have many potential advantages derived from their non-profit nature and sustainable social mission. Social enterprises can become effective partners of the State, supporting the State in achieving its social objectives. (Document 18)*

From this perspective, social enterprise can be an effective approach to help the State achieve sustainable development. Thus, there is a high need for promoting social enterprise.

Besides framing, our observations and archival data showed that CIEM frequently drew on a wider macrolevel discourse as part of their strategy to legitimize the social enterprise form. Specifically, CIEM tapped into a prevalent discourse in Vietnam that emphasized the development of a market economy in combination with social welfare. The macrolevel discourse is central to the philosophy of the one-party State. For example, in an interview by Hanoi Television and Radio, the President of CIEM said,

> *We are following the development model, which is market economy with socialist orientation. Here, by socialist orientation I understand that the State has some approaches to address social issues. That is, focus much more on solving social issues to ensure the equality, sustainability, and comprehensiveness in the development of the Vietnam economy. Obviously, it (SE) is a tool or an additional approach to support the State in solving social issues. I think that given the local context and demands and practice in the world, I find very optimistic and recognize a huge potential of social enterprises. (Document 94)*

As this quote shows, the President of CIEM skillfully connected social enterprise with the development philosophy of Vietnam (i.e., a market economy with socialist orientation). In so doing, he was able to persuade policy makers that social enterprise

was an economic model suitable to existing State policies. Our analysis suggests that aligning social enterprise with the societal discourse was a practice of meaning management often used to shape perceptions, cognitions and preferences of the target audience and thereby ease the adoption of the new organizational form (Frenkel, 2005). The finding resonates with recent research on institutional work, which suggests that "connecting with a macrolevel discourse" is "an important form of institutional work that allows institutional entrepreneurs to disseminate their messages and to begin to legitimate their new organizational form" (Tracey et al., 2011, p. 180).

To convince policy makers, CIEM also had to justify why social enterprise should be institutionalized in Vietnam. Justifying involved mainly providing information and rationale for the legalization of the new organizational form. Our data revealed that with information support from BC and CSIP, CIEM was able to gradually build a solid justification or evidence base for the institutionalization of social enterprise. An informant explained:

> *At the beginning of the law draft, they (CIEM) introduced social enterprise. And in the statement of the drafting committee, they also consider that social enterprise is a form that has existed for quite a long time in many countries in the world. There are such enterprises in Vietnam. However, there is no legal term and legal document to recognize. [...] Now, they desire to introduce the article on social enterprise into the law so that it (SE) officially has a legal name, which serves as the basis for supporting afterwards. (#48)*

This is evident in the statements on the revised Enterprise Law project. For example, in a statement, which was issued by Ministry of Planning and Investment (i.e., the governing body of CIEM) on 21 April 2014 and used for the 27th meeting session of the National Assembly Standing Committee, the institutionalization of social enterprise was substantiated by highlighting international trends and in particular statistics about the amazing development and contributions of social enterprises in the UK:

> *Social enterprise has emerged as a strong movement in many countries such as the UK, the US, India, Thailand, Singapore and Indonesia, etc. In the UK, in 2011 the number of social enterprises reached 55,000 enterprises, achieving a revenue of £ 27 billion, contributing £ 8.4 billion to GDP each year, using 475,000 workers, accounting for 5% the total work force in the private sector. In this country, social enterprise has proved its strength in promoting social*

innovations, enhancing the sustainability of social solutions through using market forces and principles. (Document 64)

Moreover, the legalization of social enterprise was justified by referring to the reality in Vietnam and the legitimate need of local social entrepreneurs.

According to preliminary surveys in Hanoi, Ho Chi Minh City, and Da Nang, there are currently several hundred social enterprises [...] Field surveys and policy consultations reveal that the enterprise owners, managers, and relevant stakeholders all want social enterprise to be regulated and legally recognized; thereby, may have appropriate policies to create favorable conditions and promote the development of social enterprise in our country. This desire is legitimate; because if approved, social enterprises in our country will have more favorable conditions to develop, becoming a supplementary force for the State, joining hands with the State in directly addressing social and environmental issues of the country. (Document 64)

Here, we can see that CIEM built the justification base by combining information of social enterprises in the UK with evidence of the existence and actual need of local social enterprises. By doing so, the institute was successful in rationalizing the legalization of the social enterprise form.

In addition to justifying, CIEM leveraged the support of high-status actors to legitimize the new organizational form. Specifically, CIEM was able to gain support of Government leaders (e.g., Prime Minister Nguyen Tan Dung and Deputy Prime Minister Vu Duc Dam) and senior officials of the National Assembly for the institutionalization of social enterprise. Our informants illustrated this by saying the following:

Looking back, I also find that they (CIEM) would not make it happen if they did not have the backing and support of relevant ministries and agencies to submit to the Government. And looking back again, the Government includes the Prime Minister and the Deputy Prime Minister. If they are not open, if they don't support, if they don't know this (SE) model, there will have no way to pass, to submit (the regulation on SE) to the National Assembly. (#6)

I know (the concept of social enterprise) when making the Law on Enterprises 2014. For the first time, I heard this concept from Deputy Prime Minister at some meeting. He said that someone approached him to introduce social enterprise, thus he knew. (#41)

Another example of how CIEM leveraged the support of high-status actors is the policy dialogue program, which was disseminated on the national television. Key speakers of the program were the director of CSIP, the President of CIEM and a Vice Director of the National Assembly Office. In this program, the National Assembly official shows his strong support for the institutionalization of social enterprise by saying the following:

> *I think it (the institutionalization of SE) is not too late because it's in the general trend, we are marketizing. Before, in the subsidy model, the State did everything. Now we are changing towards marketization, using market forces. And enterprises have participated in many fields, including public certification and so on. So, why saying that's immature when we legalize social enterprise because the State fails to cover many social issues. In reality, the State fails to cover for millions of people with tons of issues, thus there needs many ways such as charities, social organizations, and social enterprises. (Document 75)*

Moreover, the president of CIEM skillfully referred to the speech of Prime Minister while highlighting the potential of social enterprise in providing public services:

> *Currently, we have public service enterprises. [...] Instead of providing public services via public service enterprises, the State buys public services. It means the State will stand at the demand side instead of standing at the supply side. Hence, by equitizing, i.e., changing these public service enterprises into social enterprises and as such, our social enterprises will have a larger market and demand. As Prime Minister Nguyen Tan Dung said, "the State creates the demand for development." [...] Now, by using market forces instead of subsidy mechanism, the State can buy better (public services) at lower cost, with greater impact. This is the approach to dealing with public service provision and at the same time creating markets (for social enterprise). (Document 75)*

As the quotes show, CIEM worked individually with high profile leaders to get them on its side before calling for more support of other policy makers. In so doing, the institute was able to enroll others to their change cause, inhibiting opposition and gaining support for the institutionalization of social enterprise. We therefore suggest that leveraging the support of high-status actors is a type of institutional work that plays a key role in the legitimization of a new organizational form.

It should be also noted that CIEM could persuade policy makers at different levels to approve the content on social enterprise partly because of its reputation. Specifically, CIEM is the author of the first Enterprise Law in 1999, which has resulted in significant

transformations of the private sector in Vietnam since its implementation. To a certain extent, this reputation enabled the institute to enroll others in its change initiative (i.e., introducing the regulation on social enterprise into the Enterprise Law). More importantly, CIEM's ability to influence the approval of the new regulation on social enterprise originated from its leading role in the Enterprise Law project and its understanding of the political system and the context of Vietnam. As the President of CIEM put it:

> *In general, CIEM is a pioneer agency in creating, developing, and improving the business environment in Vietnam. And it can be said that we are also pioneer in every event, every key points of Vietnam economic transition to a market economy. And the contribution of the Institute (CIEM) is important and also recognized. One of these points is the Enterprise Law. Because of this root, nobody can do it as well as the Institute does. [...] And as such, here we see an opportunity to improve, expand the Enterprise Law and introduce social enterprise as a business model into the Enterprise Law. (#47)*

The following table illustrates more quotes about the second-order theme "Persuading policy makers".

Table 6.6 Representative data for theme: Persuading policy makers

1st-order categories	Representative Data
Framing	• Vietnam has embarked on a new stage of development, but was still among developing countries with low average income per capita. Our country remains poor while economic growth process has led to many emerging social and environmental issues. […] Obviously, it's time for the Government to consider social enterprises as partners to share the burden in providing public services. Social enterprises can assist the Government to achieve social objectives. (Document 18) • Currently, we have around 24 million people who need social support. We have just been ranked as a lower middle income country. Thus, foreign aid, INGOs will gradually withdraw from the fields they are supporting, leaving a gap that perhaps local social enterprises and social organizations have to fill in. (Document 74) • Obviously, their social mission coincides with the function and role of the State. In this case, we need to encourage…but the issue is how to encourage. […] But at this moment, we should set the target of the Enterprise Law as recognizing social enterprise legally. (Document 75)

	- Addressing social issues is the responsibility of the whole society, but that of the government first. According to the traditional view, the government is responsible for addressing social issues. However, there is a type of enterprise that is solving social issues by creating products. It can be said that (it is) helping the government. Here, in my opinion, it can be said that the government must share responsibilities with or support this type of enterprise to address more social issues in a more effective way and thus reduce the burden of the government in dealing with social issues. (Document 86) - I think this (social enterprise) is a very sustainable approach to address social issues. (Document 86) - In my opinion, the government is still the main person managing social services. Now, there are many ways to do that. One way is that the government buys from social enterprises. We think that if social enterprises develop, they will not replace the State, will not compete with the State but will join hands and go along with the State in solving social issues. Therefore, when we open (market for social enterprise), there will have more opportunities to address more social issues, more diverse services and more accessible social classes and greater pervasion in society. The approach is not replacing but joining hands and going along. (Document 75)
Aligning social enterprise with macro-discourses	- I find that our policies always emphasize the balance between economic development and social problem solving. For these reasons, I find that social enterprises have great potential to exist and develop in our country. (Document 74) - The socialist orientation […] is a society in which every citizen is taken care of. […] Social enterprises are taking charge of some parts, which are not attractive enough in terms of economy. Clearly, they are targeting the same objective of serving more citizens in a better way. Thus, obviously, social enterprise has its place and does not go against what we are pursuing. (Document 75) - It (social enterprise) is interesting in the fact that the socialist orientation lies in the business approach. (Document 75) - Our government always pays attention to addressing social issues and this (social enterprise) is among the tools to address social issues in a very sustainable way. (Document 85)
Leveraging support of high-status actors	- I think it's partly because the Vietnamese Government itself gradually learnt about this (SE). In 2009, it was new but up to 2010, 2011, 2012, and 2013, it's not new to them anymore. They participated in the World Economic Forum, they heard about it. Thus, in 2013, we were supported a lot. Mr. Dam or Mr. Dung themselves were familiar to this term (SE). When submitting to the Government to decide introducing (SE) into the law, then pass to

	the National Assembly for approval, the Government shows strong support on this point. (#6)
	• And in fact, to my knowledge, when there were many objections such as 'should or should not introduce it (social enterprise) into the law? Or how to introduce it', State leaders commented that 'They talked about it all over the world. There is no reason we don't talk about it.' Therefore, such backing created a very positive impact during the approval process. (#6)
	• Generally, when discussing, there were different opinions. It's inevitable. This can not be a hundred percent agree. […] But fortunately, I think there was strong support and consensus from the Government in passing to the National Assembly for approval. (#6)
	• Deputy Prime Minister also mentioned the concept of social enterprise and said that someone met him to say about that. To make government leaders know, the most important thing is that Ministry of Planning and Investment must submit to the Government […] and the Ministry must report to the Government that what's good and what's not so that the Government can approve or not. (#41)
	• It's the first time they (government leaders) heard about that (social enterprise), discussed policies and the concept of social enterprise in Vietnam. So, the discussion remained at the level that they found it good, they believed the drafting team, thus they supported. (#49)
	• Besides, (we) need the following philosophy. Don't throw the baby out with the bathwater. Social enterprise has emerged and is addressing social issues. Maybe it is "the baby" we have. Obviously, wrongdoing may happen but we will handle it if any. We should not handle in the way of throwing the baby out with the bathwater. (Document 75)
Justifying the legalization of social enterprise	• Obviously, when introducing a new issue, there's always for and against opinions whatever issue is. But when we can justify and explain the necessity, thus we reach the consensus. Because at the beginning, they don't know what it (the issue) is. So, based on our justification, we can convince other parties. Because it's a new thing, they fear that someone would take unfair advantage of this new concept. Therefore, we have to explain. And second, the regulations don't reflect that we create legal loopholes for someone. Because to be eligible to do this (SE), you need to meet certain requirements and be under the supervision of State management agencies. (#11)
	• By its very nature, CIEM convinced other parties (State agencies) by statements and workshops. If there was feedback, CIEM would justify. […] CIEM need to convince agencies in the Ministry (MPI), the Minister to submit to the government. More than half of the members of the government agree, and then submit to the

National Assembly. They sent the draft to other agencies of the Ministry for their comments, received opinions, and had statements to justify for disagreements. All statements must be accepted by leaders of the Ministry. (#46)

- There were many objections. They (CIEM) justified thoroughly, convincing the Minister, the Government and the National Assembly. […] Law-making is a process of convincing, justification, and receiving opinions, researching foreign models, reporting impact assessment of the issued regulation. In the file provided by the drafting team, there were many supportive documents. One point of CIEM is its very good communications with the press. They frequently uploaded information on the portal of the Ministry. (#46)

- In general, anything always has objections. But the important thing is you have evidence. You need to have evidence. You need to have objective. What is the objective you want to achieve? And since then, (you) build evidence base, build justification. To have this evidence, do research, survey good practices at home and abroad. You need to have such things. (#47)

- At the beginning, we (Economic Committee) also asked a lot of questions. […] During the process, the Ministry (CIEM) also had further cooperation (with BC) to develop their demonstration of international experience and Vietnam. Which types (of SE) are there? Where do they (SE) exist? […] Then, they (CIEM) made a folder in which there was a video clip. They came to the place, filming that organization (SE). That enterprise was established by a disabled person. It's not for profit purposes. This disabled person gathered other disadvantaged people to support their own communities. (#48)

- And in the justification of the drafting team, they (CIEM) also stated that social enterprise was a form that has existed for a long time in many countries in the world. In Vietnam there were such enterprises. But there was not a legal definition and a legal document to recognize them. (#48)

- Field surveys and policy consultations during the process of making the (revised) Enterprise Law show that owners, managers and stakeholders want social enterprise to be institutionalized and legally recognized. If doing so, there will have appropriate policies to create favorable conditions (for social enterprises) and promote their development, which is suitable to the socialist-oriented market economy. Social enterprises will become a supplement force and share the burden with the State in providing social welfare and addressing social and environmental issues in an effective and sustainable way. (Document 16)

- It (the institutionalization of SE) originates from the reality of Vietnam as well as international experience. In recent years, we

	recognize the emergence of an enterprise community. And they (SE) contribute to society and have the need for being legally recognized and then socially recognized. Therefore, (we) need appropriate policies to promote and create favorable conditions for the development of those enterprises. (Document 75) • By interviews, (social) enterprises told us that they did business, had profits, did not divide to shareholders but reinvested. We recognize that their values are different from those of normal enterprises. Therefore, they need to be recognized by society, especially legally recognized. After that, if the State and society find them valuable, there must have particular policies to support their development. (Document 118)

In summary, this chapter detailed legitimizing – the final emergent type of institutional work. This type of work was undertaken by local policy makers (CIEM) in order to adapt policy models for social enterprise to the context of Vietnam. To legitimize the social enterprise form, CIEM used three practices – sensitizing policy makers, shaping legislation, and persuading policy makers. In the process of contextual bridging, while BC and CSIP played an important role in supporting CIEM (as described in the previous chapter), the findings presented in this chapter show that CIEM played a key role in shaping the legal framework for social enterprises in Vietnam (For those that want to know more about the impacts of the new law on social enterprises, refer to Appendix E.2).

CHAPTER 7. MOBILIZING POWER FOR CONTEXTUAL BRIDGING

In the previous chapters, we presented the findings about specific types of institutional work undertaken by different actors to bridge the social enterprise form into the context of Vietnam. When we reflected on the findings, we observed that some effects of the institutional work mobilized by brokers during the first phase of contextual bridging and while working with policy makers were central to understanding their capacity to diffuse and embed the social enterprise form in the context of Vietnam. These effects also helped to explain other forms and effects of institutional work performed by local policy makers when trying to shape a legal framework for social enterprises. Going back and forth between data and theory, the concept of "power" emerged progressively as a central yet not conceptualized theme that could capture these effects. Accordingly, we analyzed how the various types of institutional work identified so far were related to the emergence and mobilization of some forms of power. Different forms of power emerged in two rounds of data collection: from July to September 2014 and from October 2015 to April 2016. These forms of power were present in interviews before and after the issuance of the Law on Enterprises 2014. They were also evident in published documents and our observations of several events in the field as people mentioned the roles and contributions of three organizations (BC, CSIP, and CIEM) in the making of the law. This chapter explores the forms of power that were mobilized by interested actors to perform institutional work and thus enabled contextual bridging.

7.1. Mobilizing resource power

The first form of power that emerged from the data was resource power as our informants talked about the resources that different organizations contributed to the process of law-making. According to our informants, the resources included funding, information, expertise, reputation, and networks. For example, BC leveraged the UK's reputation for its long experience in social enterprise development to approach Vietnamese policy makers, and in particular to establish its partnership with CIEM. Our informants explained:

Individually, as a leader of the Institute (CIEM), after researching the models, documents and everything […] I found that the UK is a pioneer (in SE). At that time, I thought it was a pioneer and knew that BC was an agency advocating for social enterprise. Since then, we have looked for documents and experience of the UK. (#47)

I think another reason is the UK long experience, which also created motivations and beliefs for Vietnam (party) when they (CIEM) promoted (SE) and went in the same way with us. That's what convinced them (CIEM). We (BC) must convince them in terms of theory and practice. Then they would go along with us. (#6)

As we can see in these quotes, since the UK has been widely seen as a leading country in social enterprise development, BC became a legitimate actor to support CIEM in the process of making policy for social enterprise in Vietnam.

In addition to reputation, information emerged from our data as the most important resource mobilized by BC and CSIP. Prior studies of power have identified information as a key source of power (French & Raven, 1959; Hardy, 1985; Nye, 2004, 2011). For example, Nye suggests that "the ability to share information – and to be believed – becomes an important source of attraction and power" (Nye, 2004, p. 31). Moreover, previous studies of brokerage have emphasized that power accrues to brokers because of their superior access to and control of information or knowledge in a network (Burt, 2004). In our study, drawing on their superior access to information about social enterprise in Vietnam and around the world, two broker organizations BC and CSIP provided local policy makers (CIEM) with necessary information to help them adapt foreign social enterprise policy models (especially that of the UK) to Vietnam. In other words, BC and CSIP exercised the power of resources mainly through their deployment of social enterprise information on which local policy makers largely depended. As our informants revealed:

Whenever CIEM needed whatever information from CSIP, CSIP would support. […] Many times, Mr. Cung called me "Oanh, I need information. Send me a number of (SE) cases in this or that field." Then, we provided him. (#1)

To issue the document, they (CIEM) need evidence and foundations, so naturally they need to convoke BC as for the international models. Then as for the models of Vietnam, BC will convoke CSIP 'Please, give me this so that I submit to him (the President of CIEM)'. Thus, he can shorten the process a lot. (#6)

They (BC and CSIP) mainly supported us with information. (#47)

To understand how actors developed resource power, we looked at the data again. What emerged from the data were three themes involving the origin of resource power. These three themes, *funding experimentation, constructing networks, and building capacities*, each represents a particular type of institutional work undertaken by BC and CSIP to materialize the concept of social enterprise in Vietnam during three years (2009-2011) that help to explain how two pioneer organizations built the bases of resource power. Our data analysis suggests that by performing these first types of institutional work, BC and CSIP gradually acquired important resources such as social enterprise information, expertise, and networks. For example, through persistent efforts to map out and *construct an initial network of social enterprises* in Vietnam in the first phase of contextual bridging, CSIP was able to create a database of local social enterprises. This database was, in fact, a valuable information source for CSIP to support policy makers in conducting research on and consultation with local social enterprises in the second phase of contextual bridging. Another example is the work of *building capacities,* which involves mainly organizing training courses and providing business coaching for social enterprises. When performing this type of institutional work, CSIP worked directly with local social entrepreneurs and thereby developed its expertise in social enterprise over time. These types of institutional work were done by CSIP in the framework of the social enterprise support program. So, through various social enterprise support activities, CSIP increasingly accumulated social enterprise information and expertise in this area.

While CSIP acquired resources through its mundane work, BC made use of its international network and other resources from partnerships with intermediary organizations (e.g., CSIP) in the social entrepreneurship field. Since 2009, the UK organization has actively gathered information about social enterprise in many countries where it launches the global social enterprise program. Currently, BC has offices in 110 countries and territories and is operating the social enterprise program in 24 countries.

Therefore, BC could leverage not only the UK expertise in social enterprise (e.g., mobilizing its UK partners such as Social Enterprise UK – the national body for social enterprise to diffuse the UK social enterprise models) but also social enterprise information in other countries. In other words, the global network allowed BC to have access to an abundant source of information about social enterprise models and policy models for social enterprise around the world. This is evident in the following quote:

> *However, before presenting (SE) to higher levels (State agencies), so that they recognize social enterprise, first of all we (BC) need to have a number of social enterprise models to see whether these enterprises operate well or not. Since the beginning, we had support programs to provide seed capital to social enterprise models to operate. At the same time, we had collected information of good social enterprise models in other countries. (#7)*

It is important to note that by engaging in the first types of institutional work, BC and CSIP created for themselves a strong structural position (i.e., brokers) in the Vietnam emerging social entrepreneurship field (See Table 7.1 for representative data for resource power). The two organizations not only became central in the field but also played a key role in facilitating connections and interactions between diverse groups of actors (e.g., social enterprises, intermediary organizations, and policy makers, etc.). As a result, information and communication tend to flow through them. Our informants illustrated this by saying the following:

> *CSIP plays the role of an active player to connect parties with each other. […] In the first period, we focused mainly on communications. But in this period, journalists, reporters, and radio stations learn about us and they actively come to propose and to ask for meeting this or that enterprise. They begin to come here themselves. Thus CSIP plays the role of referrer or connector. […] And we have a lot of information, a lot of data. They come here, asking us for this or that information and they themselves promote for us and for Vietnamese social enterprises. (#2)*

> *That is, CSIP is a quite important actor that grew up with the development of Vietnamese social enterprises. Besides CSIP, there is a strategic partner in each area. CSIP itself cannot do everything. CSIP is only a bridge between many social enterprises below […] and many other actors above for different objectives and so on. (#2)*

> *I think CSIP plays a quite important role and has reputation for many stakeholders. For those who are interested in Vietnamese social enterprises, they*

have generally to contact CSIP to ask for information and even to build partnership. (#2)

As for BC, the significant contribution of BC in this (policy making process) was the coordination of resources from different partners, providing information and sharing information to different groups of partners, in various ways so that all people followed the same flow and went at a certain pace to update information at the same time. (#7)

BC itself took the chair of meetings of stakeholders every three months. That's a very important role. (#7)

As we have seen in the quotes, since BC and CSIP moved to the position of brokers, they had more (resource) power in the social entrepreneurship field. We, therefore, suggest that practices to materialize the new concept, in particular *constructing networks*, are critical for the actors' "social mobility" in organizational fields (Waldron et al., 2015). This is evident in the following quote:

We (CSIP) gain more knowledge in our work area (by connecting people). Knowledge itself is an asset. It's the biggest resource. Then, the connection brings us more opportunities to approach funding sources. That's the second thing. Third, we build our reputation and status in the region and in the community. These are three important resources, which are knowledge, financial resources and reputation. (#1)

Thus, the quote is consistent with the observation that "power and resources beget more power and resources" (Pfeffer, 2010: 94). Having increasing resource power allowed BC and CSIP to engage in other types of institutional work in the second phase of contextual bridging. The types of institutional work in the second phase – *funding policy makers, brokering relationships, and providing information* - represent instances in which two brokers mobilized resource power or engaged in what we refer to as *resourcing*. Specifically, BC and CSIP capitalized on previously accumulated resources (e.g., information, expertise, and reputation) to support CIEM in adapting foreign policy models for the social enterprise to Vietnam. For example, drawing on the social enterprise network it constructed over three years (2009-2011), CSIP brokered relationships between policy makers and social enterprises in the process of policy making. CSIP also mobilized its expertise to assist CIEM in raising awareness of policy

makers about the importance of social enterprise and provide advice concerning the legalization of social enterprise in Vietnam. For instance, one informant said:

> *We can use CSIP's resources such as speakers, that is, experts in social enterprise in Vietnam to raise awareness of ministries and agencies. [...] Ms. Oanh studied about that (social enterprise). She works on that and thus has good expertise in terms of theory and practice. (#6)*

More importantly, since BC and CSIP collected sufficient information about social enterprises in Vietnam and in the world in the first phase of contextual bridging, they could mobilize this resource to facilitate CIEM's work of legitimizing. Our data show that BC and CSIP provided the Institute with essential information to make a new regulation on social enterprise and then influence its approval. While CSIP provided CIEM with case studies and key figures of the development of local social enterprises, BC introduced social enterprise models and policy models of the UK and a number of Asian countries. By sharing information, BC and CSIP helped CIEM build a solid justification base for the legalization of social enterprise in Vietnam. As our data reveal, CIEM's justification base is, in fact, a combination of two sources of information (BC and CSIP).

Furthermore, based on resources provided by two broker organizations, CIEM was able to convince policy makers at different levels (ministerial, governmental, and parliamentary) during the law-making process. This is evident in the following quotes:

> *First, they (BC) also actively collected information. They have already had a database that they provided to CIEM. At the National Assembly round, they continued to provide (information) by writing mail to exchange directly or by making recommendations [...] Another channel was via CIEM because they worked and collaborated with CIEM [...] Then, they exchanged and provided information of social enterprise to the National Assembly, to every National Assembly representative [...] They prepared a video clip and a folder of data to send to the Economic Committee and the Economic Committee followed all procedure to get permission of the National Assembly to send to every National Assembly representative by uploading to the intranet. It means during the meeting, in addition to documents in hard copy, National Assembly representatives also received documents in soft copy via internal email [...] Second, BC supported in building a series program of social enterprise on Hanoi TV and through that channel provided general information to not only National Assembly representatives but also all society to raise awareness of social enterprise. That's a process of raising awareness. (#9)*

CSIP with other social enterprises directly attended the workshops [...]
to present the so-called social enterprise to delegations of the National
Assembly's provincial representatives. [...] I presented to representatives of the
Northern provinces about the role of social enterprises in creating employment
for disadvantaged people. And in another workshop in Da Nang or Ho Chi Minh
City about laws for disadvantaged groups including Law on persons with
disabilities and Law on those with HIV. In the process of implementing these
laws, we advocate in the way that social enterprise is a model to assist the State
in implementing policies related to relevant disadvantaged groups. (#1)

Although the power of resources did not allow BC and CSIP to impose particular policy outcomes; however, this form of power facilitated institutional work of CIEM and enabled the activation and mobilization of other forms of power, which we will provide an in-depth examination in the following sections (Sections 7.2 and 7.3). In short, through the deployment of resources, BC and CSIP opened up the possibility to CIEM to legitimize the social enterprise form in Vietnam.

Table 7.1 provides representative data for resource power. In this table and the next two tables (Tables 7.2 and 7.3), we distinguish the sources of power from the actions of power. The distinction is important because the sources of power refer to the bases of power (or <u>where</u> power comes from), whereas the actions of power describe the use of the sources of power (or <u>how</u> power is mobilized).

Table 7.1 Mobilizing resource power

	Resource power
Sources of power	• Information, expertise, networks, reputation, and funding
Action of power	• The work of **resourcing** involves using resources to facilitate institutional work of policy makers (CIEM) • Resourcing includes three practices: funding policy making, brokering relationships, and providing information
Representative data	• CSIP has the role in providing professional expertise. [...] providing advice based on CSIP's 5 year working experience. CSIP also did research on models in the world and experience of other countries with similar circumstances

as Vietnam's. CSIP also advised the Ministry of Planning and Investment. (#2)

- I think that the reputation of British Council facilitates its work. Actually, this reputation was built not by the headquarters, but by the people who implement the programs. For example, we are those who have gradually built this. In addition, British Council has its 80-year reputation worldwide. (#6)

- And it (BC) has 80 years old, so it has certain credibility […] it has also operated in Vietnam for more than 20 years. And through the way we communicate, the way we develop our strategy, and the way we implement it, maybe they recognize that BC is professional and its direction is completely appropriate, i.e., starting from grassroots level then to other things afterwards. (#6)

- We also co-operated with the office of the National Assembly and invited Mr. Cung and Ms. Oanh as two main guest speakers to talk about social enterprise (at the National Assembly's local meetings). […] These meetings were linked to the National Assembly's laws in discussion. […] When the National Assembly's representatives have meetings, we introduce the social enterprise model to them, thus they can understand what a social enterprise is and whether it can support these laws when coming into effect. (#6)

- The process of law-making is very complex. And it's very risky in the fact that there were many things that we brought out, we convinced but were not accepted. Thus, to mitigate these risks, we try to ensure that all key stakeholders in this process are well equiped with the most accurate information, the best information so that they can have a correct understanding and contribute to policy making. We ensure that a policy would be definitely created. (#7)

- BC is an organization that made significant contributions to social enterprise, including nurturing and supporting new social enterprises, connecting them to universities and so on, helping them to enhance their activities such as social enterprise management, sharing experience of social enterprises in other countries with local social enterprises. They also partner with Vietnam Business Council for Sustainable Development of VCCI. They have practical activities and partnerships with local organizations. And I think they go in the right direction in terms of policy (advocacy). (#9)

- They (BC) were active in the meetings. They were active in exchanging and sharing information. […] If there was

anything we did not understand, we directly exchanged with them. […] We were at the position of those who need information. [..] They were very responsive. They were very willing. (#9)

- For example, when doing the (first) report, we exchanged practical professional knowledge with CSIP. (#10)
- To write these things, to propose these things, it's not obvious that they (CIEM) did that. There must have human resources, then budget and so on. Of course, it's an interesting concept that they want to support but they must have (financial) resources. So, I think BC supported those resources. (#31)
- Because CSIP already has data, thus will provide to people (CIEM) in different forms. (#34)
- They (BC) provided technical support for making policy, convinced to be allowed to support, and provided technical support effectively. (#41)
- They (BC) are willing to share information, find information and translate. That's, in fact, technical support. Invite experts to speak in international workshops organized in Vietnam, provide policy documents and translated into Vietnamese. As such, they present everything on the table for us, thus our work is very easy. (#41)
- Actually, it can be said that BC is a pioneer in encouraging, supporting the development of social enterprises globally. It's simply because the UK is the cradle of social enterprise, having many experiences and good practices. It's like they want to influence other places, other countries. They want to transfer these (experiences) to other countries. (#47)
- To date, the UK is a leading country and has many experiences in society development for more than 100 years. We established social organizations and connected them to each other to support economic development. In particular, over the last 20 years, the development of social enterprises has successfully supported communities. Currently, the UK is a country having world-class leaders in social enterprise development. And we cooperate with not only Vietnam but many countries in the world to share expertise and create networking. All is for developing a better society. (Document 91)
- The UK is leading country in social enterprise with 70 thousands enterprises, contributing 24 billion pounds to the economy, creating employment for more than 1 million people in 2013. The UK built a legal environment to foster the development of this important economic component. For that reason, since 2009, BC has introduced and encouraged

	applying social enterprise in Vietnam as one of the approaches to create positive social changes. (Document 91)

7.2. Mobilizing process power

Another form of power emerged during the second phase of contextual bridging as our informants talked about the processes of advocacy and policy making and the critical role of CIEM in these processes. Since this form of power resides in the processes, we labeled it process power. For example, our informants revealed:

> *Actually, it's CIEM who mainly advised us. [...] Because they are a think tank, they do advocacy many times and have a lot of experience. Thus, they provided us a procedure of advocacy. But, whether it succeeds or fails depends on our persuasion, on whether our story is convincing or not. But, there must have a procedure. (#6)*

> *Actually, when arriving at the Government and then National Assembly levels, the Institute told us to let them arrange. BC only supported CIEM in providing additional information to the National Assembly's representatives at the National Assembly meeting. (#6)*

> *Changing a policy is not easy, therefore the outsiders cannot understand. Here there are difficulties. [...] The outsiders cannot know. We (CIEM) must have passion, objective, understanding of the system. If not, we cannot do it. The outsiders cannot understand. (#47)*

As the quotes show, being an influential government think tank, CIEM has a thorough understanding of the procedures and political routines in law-making in Vietnam. Thus, the Institute knows which State bodies are involved in the process and how to influence them.

It is also important to note that CIEM played a key role in shaping a policy for social enterprise in Vietnam. Specifically, CIEM was assigned the role of the leader (chair) of the Enterprise Law project. So, the research institute could take advantage of this role to select appropriate stakeholders to consult and decide the agendas to discuss in this project. For example, CIEM considered social enterprise support organizations (BC, CSIP, and Spark) and social enterprises as policy stakeholders and thus invited them to participate in its workshops. By so doing, CIEM enabled these organizations to

approach policy makers and state their views on the legalization of social enterprise. Our informants from CIEM illustrated this by saying the following:

> *Typically, when we (CIEM) make a policy, we find who are stakeholders. Then, we invite them to participate. And they have the right to oppose the policy, be consulted and comment. (#10)*

> *Our advantage is that we (CIEM) are a policy making agency; we take lead in disseminating information, have good relationships, and have opportunities to share with stakeholders such as the National Assembly's Committee of Social Affairs. When we organize conferences, we invite all relevant ministries and agencies. We have advantage in inviting them to participate. (#11)*

As the quotes reveal, because of its leading role in the Enterprise Law project, CIEM was very active in making this law. The Institute was able to decide which information could be disseminated in its workshops, which contents could be introduced into the law, and which stakeholders could participate in the law-making process. This is also evident in our interviews with other State agencies.

> *My participation was just for references, I was not able to decide anything here. The drafting team, i.e., leaders of the Ministry (Ministry of Planning and Investment) made decisions because they took lead. (#49)*

As one might expect, process power was exercised through the activities of CIEM to shape the new regulation on social enterprise. Emergent concepts, including *doing research, organizing workshops, leading the law project, drafting the law, consulting stakeholders,* and *justifying the legalization of social enterprise*, represent sequential steps of the law-making procedure. By following such steps, CIEM was mobilizing process power. Our informants described CIEM's activities in the law-making process as follows:

> *In fact, there is completely nothing special. With a process: first, (we) need researching, need understanding the problem, then preaching, explaining, sharing, consulting everything. Consultation is very simple: Persuading our opponents. Second, drawing more support. Actually, there's nothing special. And obviously, you must have a plan, an objective. You need to have studies, proper evidence base, and must see the problem you want to solve. In general, a process to make policy has nothing special. (#47)*

> *Our research is totally independent. We (CIEM) are not influenced by any party. It's completely independent. […] We only invite them (stakeholders) to come (to*

workshops) for consultation. It's not like (they) can influence our product (the enterprise law). Among different opinions, we consider which ones are appropriate to select. (#10)

There is a procedure. For example, once we (CIEM) have the draft, we submit many times to take opinions: we submit to the Ministry of Justice, then the Government, and then the National Assembly. At the National Assembly, we take opinions of the National Assembly's representatives for the first time, then revise and consult again, then do research. Consultation is done with ministries and agencies. Consultation is done with enterprises. After that, pass through the Economic Committee, the Legal Committee to evaluate again and take opinions. Then we revise once again. After passing through all these rounds, we submit to the National Assembly for the last time. The National Assembly discusses all contents, article by article in the law. Of these articles, there is an article on social enterprise. That's the law-making procedure. [...] Every law needs to go through such a procedure. (#11)

As the quotes above show, most of the activities undertaken by CIEM to legitimize social enterprise were to do with process power (See Table 7.2 for more quotes about process power). Although the Institute could not make the final decision on the new regulation on social enterprise; however, it was able to influence the outcomes of the legislation process by taking advantage of its leading role in the Enterprise Law project and managing law-making procedures. This finding is consistent with the observation that "power is not exercised solely in the making of key decisions and that the most visible decision makers are not necessarily the most powerful" (Hardy, 1996).

Table 7.2 Mobilizing process power

	Process power
Source of power	• Law making process, policy stakeholders, and agendas • Leading role of CIEM in the Enterprise Law project • Understanding of the political system
Action of power	• **Leading the law project** • **Following law making procedures** involves implementing political routines (e.g., doing research, organizing workshops, drafting the law, and consulting stakeholders) to make the law
Representative	• I think Mr. Cung is the person playing the critical role in

data	supporting BC in policy advocacy. As I mentioned, we (BC) don't have any experience and we don't know which steps to take. (#6)
	• He (the president of CIEM) said that to do policy advocacy, we need participation of stakeholders that have influential voice. His institute cannot decide everything. His institute can do research to support us (BC) only. Then, he also advised that we need participation of the Office of the Government and that of the National Assembly. It's very necessary to have participation of Economic Committee of the National Assembly. Because this (SE) is related to social issues, we need to have participation of the National Assembly Committee of Social Affairs. Thus, we gradually approached these organizations. (#6)
	• Actually, I think CIEM played a deciding role in every work such as giving advice and doing research. BC was only a companion. In terms of professional work, it's CIEM who did it mainly. (#6)
	• Actually, we rely mainly on advice of the Institute. Of course, we have a strategy but our strategy was not comprehensive at the beginning when we did (advocacy). (#6)
	• Obviously, they (CIEM) are a government think tank. So, […] the resources we have (from CIEM) are linking various relevant ministries and agencies to ensure a smooth process afterwards. (#6)
	• CIEM played an extremely important role because they know very well the process and method to advocate a law. At the same time, they are also well connected to ministries and agencies. (#7)
	• They (CIEM) are completely active. If they need anything, we (Committee of Social Affairs) can meet and discuss. (#8)
	• BC has a specific objective, which is promoting social enterprise, they find ways to approach (State agencies) and recommend that there must be regulations on social enterprise in this or that area. […] Of course, (they) also refer to regulations of other countries. But I think they approached in the right way. For example, when going through the Government round, the verification of government agencies, they approached the National Assembly's committees. I find they were very active in their activities. […] They know this via the Institute (CIEM). The Institute will tell them this (law) is at which stage now. (#9)
	• The process of policy consultation is very important. We (CIEM) think that we have certain experience. (#10)
	• There is a procedure. You must submit to the Ministry of

	Justice. The Ministry of Justice submits to the Government. Then the Government submits to the National Assembly. The National Assembly brings to the meeting hall for voting. That's the shortest procedure, called the basic procedure. (#10)
	• First, there is the editing team, the drafting committee. Thus, discuss and get approval by the committee. [...] Then, go through the verification process of the Ministry of Justice, that of the Office of the Government for example. After government approval, submit to the National Assembly. At the National Assembly, representatives, groups discuss at the meeting hall to decide and ratify. (#10)
	• We (CIEM) are independent in terms of policy making. (We are) not dependent on State agencies. [...] In discussions, each one has her view. State agencies have this view. Enterprises have that view. The view of State agencies can be different (from that of enterprises). At that time, we are totally independent. It's not like we influence, saying that this side must follow the other side. (#11)

7.3. Mobilizing symbolic power

Last but not least, the third form of power, which we term "symbolic power", emerged during the second phase of contextual bridging as our informants explained how CIEM defended and gained support for the legalization of social enterprise. It is also evident in our observations of events before the approval of the Enterprise Law and numerous public documents released from 2012 to 2014. In line with Hardy and Clegg (2006), our data analysis reveals that symbolic power is required to confer legitimacy upon the new organizational form. This form of power involves "the use of symbols, rituals, language and co-option … to shape perceptions, cognitions and preferences" (Balogun, Gleadle, Hailey, & Willmott, 2005, p. 263). Specifically, we found that CIEM mobilized symbolic power through four types of (discursive) institutional work – *framing, aligning social enterprise with macrolevel discourses, leveraging support of high-status actors and justifying the legalization of social enterprise.* These types of institutional work represent, in fact, instances in which CIEM engaged in symbol construction to amass legitimacy for social enterprise and persuade local policy makers to institutionalize this

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organizational form. Table 7.3 provides details about the sources, actions, and representative data of symbolic power.

First of all, symbolic power was mobilized by CIEM through its attempts to frame social enterprise in a very attractive way. From 2012 to 2014, CIEM used ongoing communications, such as face-to-face meetings, workshops, and the mass media (mainly with the help of BC) to seek policy makers' support for the legalization of social enterprise. In such occasions, the Institute highlighted the importance of social enterprise by using the appropriate language. For example, in many presentations at social enterprise events and interviews with the mass media, representatives of the CIEM circulated the message about social enterprise as "a sustainable economic model". CIEM frequently highlighted that given State failure in delivering welfare services, social enterprise emerged as a solution to help the State to address complex social and environmental issues. While discursively recognizing the role of social enterprise in delivering public services, the Institute repeatedly shared the view that "social enterprise is a supplement not a replacement of the State".

> *The way they (CIEM) defended (social enterprise) was the same. Their argument was that these enterprises were doing for social purposes and from their heart. There must have strict regulations on when they (SE) will be tax exempt, when they have land use incentives. For example, when they (SE) have incentives, but they change or end their social purposes, they must return these incentives. They (CIEM) also explained and gave examples of existent enterprises. For example, enterprise addressing drug abuse or enterprises taking care of the elderly…*
> *Thus, the State must encourage those who are interested in social entrepreneurship. Despite small benefits, they (SE) still do to develop society, develop the country, and take care of the disadvantaged groups. (#8)*

> *Basically, I found that via discussions, all participants were aware that social enterprises contribute to society a lot and they have their role. However, there was not a legal framework to regulate their operations. […] In particular, on the basis of research on international experience and local practice, researchers, lawyers, and State agencies all recognized that it was necessary to improve the legal framework for it (SE). (#50)*

More importantly, to legitimize social enterprise, CIEM aligned this organizational form with macrolevel discourses such as the discourse of a market economy with socialist orientation of the Communist Party. The Institute also linked social enterprise with

issues that the local government had to deal with (e.g., reducing government debts, ensuring social welfare for the people while facing cuts in public spending, and enhancing the effectiveness of public service agencies). It did that mainly by issue framing and introducing the concept of "new public management" according to which social enterprises are entitled to deliver public services. In so doing, CIEM was able to sell the message about the importance of social enterprise.

Interestingly, as we compared the recipient discourse (i.e., the discourse on social enterprise used by CIEM) with the source discourse (i.e., the discourse on social enterprise in the UK), we found some striking similarities. Specifically, ideas such as "State failure in delivering welfare services" and "social enterprises delivering public services" are also prevalent in the social enterprise discourses in the UK (Teasdale, 2011). However, since CIEM had to adapt the UK policy model to the context of Vietnam, we also notice a remarkable variation. For example, the recipient discourse on social enterprise is different from the source discourse since it was associated with the socialist ideology of Vietnam. It was by tapping into this macrolevel discourse that CIEM was able to bridge the social enterprise form into the local context.

Furthermore, CIEM drew on powerful bodies, which were involved in the Enterprise Law project (e.g., the National Assembly Office and the Government), to sell the message of social enterprise. For example, CIEM won the support of Government leaders (e.g., Vice Prime Minister Vu Duc Dam), and then used this support to influence other government agencies. Some informants confirmed this by mentioning the words of Vice Prime Minister at a government meeting. For example, one informant said:

> *In the discussion at the National Assembly, I remember that Deputy Prime Minister Vu Duc Dam said "We should support this (SE)". (#49)*

Another example of symbolic power is evident in communication efforts of CIEM (with the help of BC) when the revised Enterprise Law was submitted to the National Assembly for ratification. In a policy dialogue program on the national television (VTV), CIEM explicitly mobilized the support of a high ranking official from the National Assembly Office to affect perceptions of other policy makers. Thus, our data

suggest that by identifying powerful actors, winning their support, and then leveraging this support, CIEM engaged in what Balogun et al. (2005) called as "stage management". That is, the Institute was able to manipulate situations in particular ways to ensure its message about social enterprise is delivered more effectively. Our informants illustrated the impact of CIEM's communication by saying the following:

> *I myself did not visit social enterprises but I watched several programs on TV. Plus the documents they (CIEM and BC) provided, thus I could visualize. (#48)*

> *Of course, via (TV) news and newspapers, we had already known (SE). Before, I watched a report on VTV filmed in the UK, the delegation led by Mr. Cung. The research delegation and reporters of VTV went there to do that report. (#49)*

> *I think Mr. Cung was also interested in communications a lot. […] For example, (they) make a policy dialogue on television. That's it. I remember that there were several direct dialogues, then many press interviews. In general, he has good relationships with the mass media, he did that quite well. (#49)*

The way by which CIEM crafted its justification documents for the Enterprise Law project provided a clear example of symbolic power. Specifically, the Institute justified the institutionalization of social enterprise by presenting the findings of its surveys on social enterprises in Vietnam, including the number of existing models and their actual need for legitimacy. To substantiate the rationales for the institutionalization further, CIEM cited the social enterprise movement in other countries and in particular astounding statistics of social enterprises in the UK and their considerable contributions to the economy. In this way, CIEM made the institutionalization of social enterprise in Vietnam as rational, desirable, and inevitable. In addition, CIEM engaged in justification efforts to deal with concerns about the possibility of wrongdoing and abuse if social enterprise was legally recognized as well as growing requests for State control mechanisms. This is evident in the following quotes:

> *Unless the State has supportive policies (for SE) to ensure the criteria, standards and objectives of these policies, at that time we will need control mechanisms to ensure the efficiency and effectiveness of the policies. (Document 74)*

> *Clearly, it (law abuse) happens for not only social enterprise […] but also any type of enterprise. There is always the possibility of dodge and abuse. (Document 75)*

Overall, most of CIEM's activity to persuade policy makers to approve the new regulation on social enterprise was to do with symbolic power. The research institute made continuing efforts to shape the meanings others attached to the new organizational form (i.e., social enterprise) and relied on a variety of (symbolic) means to influence perceptions. In line with Hardy (1996), we suggest that symbolic power was an important form of power for actors to legitimize their demands and delegitimize the demands of others.

Table 7.3 Mobilizing symbolic power

	Symbolic power
Source of power	• Political language (selecting appropriate elements in the source discourses and drawing on macrolevel discourses in the recipient context) • Co-option of powerful actors
Action of power	• **Persuading policy makers** involves using persuasion tactics (e.g., Framing, Aligning social enterprise with macro-discourses, Leveraging support of high-status actors, Justifying the legalization of social enterprise) to shape perceptions and preferences of policy makers. Also involves the use of many types of communications (e.g., face-to-face meetings, workshops and mass media) to raise awareness and convince policy makers.
Representative data	• Getting approval of the enterprise law is very stressful because there was involvement of many other ministries and agencies […] and there were many conflicting opinions. And CIEM was the organization that has to justify and demonstrate many times. (#1) • There were multiple controversial internal debates in those organizations, for example the Legal Department, then the Economic Department of the Government Office. The Minister of Planning and Investment himself must understand this economic model because he will be the one who confront. At least, the Minister of Planning and Investment must support this. This is completely the role of CIEM. They have an important role in influencing or raising awareness of the relevant ministries and agencies. BC cannot understand thoroughly those ministries and agencies. (#6)

	- To my observations, CIEM had the same argument about the main content (of SE) so that people gradually understood the issue. As I have mentioned, they must provide information. (#9) - We (CIEM) did (gained support) via many channels. We organized workshops and invited them to come. We sent our report for their comments. Then we invited stakeholders whenever there was an event related to social enterprise, we did training on social enterprise. Step by step, we gradually made everybody understand what is social enterprise, how they (SEs) are currently, and in which fields they are working. Gradually, the business community then the mass media also took part. And via other channels, they supported (us) in making everybody know that content (SE). (#11) - By its very nature, they (CIEM) convinced. Since the editing stage, there had been many different opinions and many debates, discussions, and consultations with experts, State agencies, and leaders. Based on that, there was the final draft to submit to the Ministry of Justice. They (CIEM) mainly created consensus (of State agencies) by workshops and meetings with manager experts and by learning experience of other countries. (#41) - They (CIEM) must show such a clip so that we (the National Assembly) watched the clip; we could understand that social enterprises were doing such activities. […] Although the article on social enterprise is a very short one in the (Enterprise) Law, but they always talked about that every time they submitted reports. (#48) - It can be said a continuous process. And there must have discussions. Sometimes, we (policy makers) even argued with each other to create consensus and convince each other. (#48) - For example, the drafting team (CIEM) discussed directly with us the option (how to regulate social enterprise) after accepting opinions to submit again. […] In general, we (policy makers) discuss with each other to choose an option. (#49) - Actually, I find the communications (of CIEM) during the making of that legal document, activities to justify as well as to ask for comments on the legal framework for social enterprise were relatively strong and loud. (#50) - I only saw that the Institute (CIEM) did one thing. That is, at the beginning, when the issue of social enterprise was raised, no one knew what it was, even those doing research like us. Or business registration offices did not understand: 'Which kind of business is social enterprise? Whether it is a type of

	business or not? It is operating in which fields? Whether it does business or not? Or it completely does social work? At least, in talks, working sessions, and discussion sessions, participants understood. (#50)
	• Through discussions, there were many concerns about the abuse. There were also many opinions questioning the existence of such an enterprise (SE). It's not normal while thinking. An enterprise must make profits and distribute to shareholders. But there is a type of enterprise that makes profits but does not distribute. It retains to re-invest into addressing social issues. Thus, persuading about that is also not easy. (Document 75)
	• Obviously, the possibility of dodging the law may happen. In life, there is nothing perfect. But at first, when we make a policy, I always believe the people. (I) believe that they are doing right. If a policy at the beginning focuses on hindering, that policy will not succeed. The issued policy must encourage first. (Document 75)
	• A legal framework is a driving force for social enterprise development. Social enterprises do business and have profits; however, they do not distribute to shareholders but reinvest (in addressing social issues). We recognize that their values are different from those of normal enterprises. If the State and society find them valuable, we must have particular policies and support for their development. (Document 113)
	• In my opinion, any particular type of business is not excluded from control. Control is a Government mechanism to manage all types of businesses. Here, the issue is State management effectiveness, not that of social enterprises only. We are used to ask the question of control for a new type of business. In my opinion, it does not comply with the idea of the revised Enterprise Law. The general idea of the revised Enterprise Law is to create favorable conditions for business operations. (Document 118)

So far, we have explored how actors developed and mobilized three forms of power – resource, process and symbolic power – to transfer and adapt the social enterprise form to the context of Vietnam. We found that by materializing the concept of social enterprise in Vietnam, two pioneer organizations BC and CSIP moved into the position of brokers in the field and at the same time developed the first dimension of power – the power of resources. Drawing on their new position and associated resources, two

organizations engaged in resourcing (or mobilizing resource power) to enable local policy makers (CIEM) to perform legitimizing work necessary for further contextual bridging. This resource power was instrumental in the activation and mobilization of process and symbolic power by policy makers. Considering the effects of resource power, we suggest that organizations occupying the position of brokers played an important role in the process of contextual bridging. Although the deployment of resources was critical for contextual bridging, our data analysis shows that resource power was not enough to change "the power of the system" (Hardy, 1996) and thus lead to successful contextual bridging. To bridge the new organizational form into the local context, actors also had to use other forms of power (i.e., process and symbolic power). Thus, we suggest that actors can effectively influence the process of contextual bridging by engaging in institutional work that draws on all three forms of power. Our study illustrates "an integrated approach" that encompasses different dimensions of power (Hardy, 1996). In the case of the Vietnam social entrepreneurship field, this power combination is evident in the following quote:

> *It is also a triangle: CIEM is the implementing unit in the front line. That is, dialoguing with other stakeholders and convincing them. CSIP is representative for the voice of the social enterprise community or the so-called beneficiary community for the time being to provide information. Without this, it is the so-called "no flour, no paste". In addition, BC is the one who shares international experience, inspires, and provides financial resources for the process of policy advocacy. So, three parties are all important. Their ties are also very close. (#1)*

In summary, this chapter shows how actors, especially those in the position of brokers, drew on power to enable the process of contextual bridging. We demonstrate how three forms of power, including resource, process, and symbolic power, acted as key mechanisms by which actors were able to adapt a foreign organizational form to the local context. These forms of power, when combined, create "a force" that allows actors to achieve outcomes they could not accomplish individually (Baum, 1989; Hardy, 1996). Chapter 8 will provide an in-depth discussion of the theoretical and practical implications of the study findings.

CHAPTER 8. DISCUSSION

This chapter discusses the study's findings. We begin with an in-depth examination of the emergent data and model, with specific attention to key concepts and relationships within the emergent model. We discuss how the concept of power and its relationships with institutional work help to answer our research question. Then, we reflect on the relevant literature and highlight the implications of the findings for research on contextual bridging, institutional work, and brokerage. We conclude the chapter with a discussion of implications for practice.

8.1. Key concepts and relationships within the emergent model

The objective of this study was to understand how different actors undertake institutional work to bridge an organizational form into a new context. Based on our analysis of an in-depth case study of the emerging social entrepreneurship field in Vietnam, we found that actors engage in nine distinct types of institutional work to transfer and adapt the social enterprise form to this context: f*unding experimentation, constructing networks, building capacities, brokering relationships, providing information, sensitizing policy makers, shaping legislation,* and *persuading policy makers*. These types of institutional work can be classified into three broad categories, namely: **materializing**, **resourcing**, and **legitimizing**. More importantly, we found that contextual bridging is a political process, in which actors develop and mobilize power through various types of institutional work. The emergence and mobilization of power is central to understanding how the imported organizational form was successfully bridged into the local context.

In this section, we discuss the findings on power and its relationships with institutional work in contextual bridging. Next, we use these findings to answer our research question, which is: "How do actors engage in institutional work to contextually bridge a new organizational form?"

8.1.1. Power

Perhaps the most significant theme to emerge from the data was the notion of power. In general, the term "power" has been used in management studies with a negative connotation – power "over" another or others. Despite the advantages of using power for initiating change, power is often seen as "unethical and inappropriate to good management" (Hardy, 1996). Our study redresses this view of power by demonstrating a rather positive connotation of power – power with others. The study's findings illustrate "the productive side of power" that allows actors to achieve outcomes they could not attain separately (Hardy, 1996). Specifically, we found that power arose from and was enacted through institutional work of different actors who joined forces to achieve a common objective – the development of social enterprises in Vietnam. In this case, exercising power through institutional work was a key mechanism for actors to bridge the social enterprise form into the local context. This finding not only supports Hardy's (1996) definition of power as "a force that affects outcomes" but also resonates with Baum's (1989) view of power as "the ability of different parties to achieve something together they could not accomplish individually. This power governs a politics concerned with creating new possibilities in a world where resources may be scarce but some interests may be joined and new resources created. This is win-win politics: victory is only collective, and one party's loss defeats all." (p.195)

Moreover, consistent with Hardy (1996), our findings suggest that power is comprised of a number of dimensions, including resource, process, and symbolic power. A number of scholars have highlighted the multi-dimensionality of power (Hardy, 1985, 1996; Lukes, 1974, 2005) to redress an overly narrow conceptualization of power that focuses primarily on the control of resources in mainstream management studies (e.g., Pfeffer & Salancik, 1974). In addition, these scholars have developed useful theoretical frameworks for understanding different dimensions of power (see Hardy, 1996; Lukes, 1974). However, little empirical effort has been made to date to examine these dimensions of power (for an exception, see Balogun et al., 2005). This is because "the vast majority of researchers preferred to continue to view organizations from a far more comfortable and familiar position – as apolitical management tools" or "continued to

focus more on dependency and to define power in terms of conflict and illegitimacy" (Hardy & Clegg, 2006, p. 762). By showing how organizations (BC, CSIP, and CIEM) exercised three dimensions of power to bridge the social enterprise form into the context of Vietnam, our study focuses on "what power comprises and how it produces results" (Hardy, 1985, p. 385).

Interestingly, while our study supports Hardy's (1996) conceptualization of multidimensional power, it extends her view by illuminating the dynamics or relationships of three dimensions of power. Our study suggests that although three dimensions of power are all important for contextual bridging, actors need to develop and exercise resource power first in order to activate the other dimensions of power (i.e., process and symbolic power). This is because resource power has direct impact on actions (Hardy, 1996). For example, BC and CSIP (mainly BC) were able to engage CIEM in the Vietnam emerging social entrepreneurship field by building on the database and networks of social enterprises in Vietnam and around the world. Without such resources, BC and CSIP may find it difficult to convince CIEM to consider the creation of a supportive legal framework for social enterprise. In addition, without the resources provided by BC and CSIP, CIEM may face more challenges in influencing the awareness and actions of other policy makers. Hence, resource power is required to facilitate the use of process and symbolic power. While acknowledging the importance of resource power; we think, however, that relying solely on resource power is inadequate for driving the process of contextual bridging. All three dimensions of power must be used in a coordinated way to ensure that the new organizational form will be ultimately bridged into the recipient context.

Furthermore, our study reveals that not all actors can mobilize three dimensions of power for contextual bridging. For example, actors occupying the role of brokers are more likely to control resources required for the process. Meanwhile, only those who are seen as legitimate in the recipient context (e.g., local policy makers) can leverage process and symbolic power to influence the process of bridging the new organizational

form in ways that help prevent opposition from arising and attract more support for the new organizational form.

How does power emerge in contextual bridging?

It is important to discuss how power or the sources of power emerge in contextual bridging because these sources help to explain why actors are able to bridge the new organizational form into the local context and how the process of contextual bridging occurs. By better illuminating the emergence of power, our study provides important insights into possible strategic actions that could be taken to purposefully create power for contextual bridging.

Hardy (1996) distinguishes between sources and actions of power (i.e., the use of the sources of power to produce expected outcomes). For each of three dimensions of power – resource, process, and symbolic, she identifies different sources of power. For example, the sources of resource power include important resources, such as information, expertise, political access, credibility, stature and prestige, access to higher echelon members, the control of money, rewards and sanctions, etc. Process power mainly comes from the decision-making processes, participants, and agendas in these processes. Finally, symbols, rituals, and language, etc. are considered as the main sources of symbolic power. Consistent with Hardy (1985, 1996), our findings reveal that each dimension of power was based on a number of sources. Specifically, to bridge the social enterprise form into the context of Vietnam, actors drew on several sources of resource power, of which information and networks (or relationships) were the most important sources. Regarding process power, our analysis suggests the law-making process, policy stakeholders and agendas, the leading role of CIEM in the Enterprise Law project, and the institute's thorough understanding of the political system, are the main sources of process power. Meanwhile, the political language used by CIEM, which combines the discourses of social enterprise in the UK and the local macrolevel discourses, forms the main source of the power of meaning.

Interestingly, in the case of Vietnam social entrepreneurship field, we found that three types of institutional work undertaken by BC and CSIP – *funding experimentation, constructing networks,* and *building capacities* – resulted in the sources of resource power in contextual bridging. By engaging in these types of institutional work, BC and CSIP (mainly CSIP) enabled the formation of an initial network of local social enterprises and acquired social enterprise information and expertise in this area. In addition, BC and CSIP moved into the position of brokers in the field, which allowed them to gain more resources for contextual bridging. Thus, resource power was accumulated from both the position of brokers and their institutional work. This finding illustrates "two complementary approaches to understanding the sources of power" (Pfeffer, 2009, p. 25). According to Pfeffer (2009), "much of the research on power adopts either the structural or human-action perspective" (p. 29). Burt's work on structural holes (e.g., Burt, 1992, 2004) provides a clear example of the structure focused approach, which highlights that people who occupy the positions of brokers between two otherwise unconnected groups can reap the benefits of brokerage by bringing together resources and mediating the interests and objectives of the two separate groups. Here, brokers acquire power because of their structurally central position in a network. Brokers are able to provide value or benefits to people by accessing resources (e.g., information and social ties) that the people could not. By contrast, studies from the second approach suggest that power derives from actions and behaviors taken within structural contexts. People can gain power and influence by "what they do, how they act, and how they communicate to others". However, "power depends on both structure and action" and there is a need to incorporate a more comprehensive view of power and political action in organizations studies (Pfeffer, 2009, p. 29). By showing how actors, especially those occupying the position of brokers, gained power from both their position and institutional work in contextual bridging, our study has integrated both views of power.

How is power exercised in contextual bridging?

A number of prominent scholars have adopted "the agency perspective", defining power as the ability to achieve outcomes (Arendt, 1970 cited in Lukes, 2005; Giddens, 1984

cited in Clegg, 1989; Hardy, 1996; Luke, 2005). For example, according to Arendt (1970), power "corresponds to the human ability not just to act but to act in concert. Power is never the property of an individual; it belongs to a group and remains in existence only so long as the group keeps together." (Arendt, 1970 cited in Lukes, 2005, p. 32). Thus, "to exercise power is to perform actions" (Lukes, 2005, p. 77). Consistent with these scholars, our study shows that three forms of power – resource, process, and symbolic – were exercised through various types of institutional work undertaken by three organizations (BC, CSIP, and CIEM). Specifically, we found the exercise of resource power through brokers' actions of *funding policy making*, *brokering relationships*, and *providing information*. In transferring the social enterprise form to Vietnam, BC used certain funding to support local policy makers (CIEM) in doing research and organizing workshops related to social enterprise. Drawing on its partnership with CSIP in the first phase of contextual bridging, BC connected CIEM with CSIP through the tripartite research on social enterprise in 2012. The UK organization also facilitated introductions and exchanges between Vietnamese policy makers (mainly CIEM) with relevant experts and organizations in other countries through a number of workshops at home and study tours abroad so that they can learn different policy models for social enterprise. Meanwhile, CSIP connected CIEM with social enterprise to support CIEM in its efforts to shape a legal framework for social enterprise. More importantly, BC and CSIP leveraged their information resources to help CIEM build its justification for the legalization of social enterprise in Vietnam.

While resource power was put to use by two brokers (BC and CSIP), process and symbolic power were mobilized through the institutional work of local policy makers (CIEM) in the second phase of contextual bridging. Process power was exercised through deliberate actions of *sensitizing policy makers* (doing research, organizing workshops) and *shaping legislation* (leading the law project, drafting the law, consulting stakeholders). In addition to process power, CIEM also exploited symbolic power through persistent efforts of *persuading policy makers* (framing, aligning social enterprise with macrolevel discourses, leveraging support of high-status actors, and justifying the legalization of social enterprise). In short, CIEM performed various

actions to legitimize the social enterprise form. When performing the actions, the institute exercised process and symbolic power.

Our analysis also highlights that certain forms of power may not be available for all actors in a field to use at all times. In the case of the Vietnam social entrepreneurship field, we observed that resource power was apparently implicated in the actions of brokers, while process and symbolic power seemed to be managed by legitimate and powerful actors (e.g., local policy makers). This finding resonates with research on brokerage. For example, Collins-Dogrul (2012, p. 995) argue that brokers are powerful because they have "superior knowledge" and "the ability to control flows of information and other resources" in a network. Our study shows that all actions of brokers are to do with resource power.

In line with Hardy (1996), our study suggests that although each form of power has different effects in contextual bridging, it is the combination of all three forms of power that enables the process, not the use of any single form. Specifically, our findings suggest that actors need to exercise all three forms of power to bridge a new organizational form across contexts. In the case of Vietnam, all three forms of power were simultaneously mobilized in the second phase of contextual bridging: while resource power was exercised by BC and CSIP; at the same time, symbolic and process power were exercised by CIEM. As a result, three interested actors can successfully bridge the social enterprise form into the context of Vietnam. Table 8.1 summarizes three dimensions power.

Table 8.1 Three dimensions of power

Dimensions	Resource power	Process power	Symbolic power
Sources of power	Information, expertise, networks, reputation, and funding	Law making process, policy stakeholders, and agendas Leading role of CIEM in the Enterprise Law project Understanding of the	Political language (drawing on the source discourses and macrolevel discourses in the recipient context) Co-option of powerful actors

		political system	
Action of power	**The work of resourcing** involves using resources to facilitate institutional work of policy makers (CIEM) Resourcing included three practices: funding policy making, brokering relationships, and providing information	**Leading the law project** **Following law making procedures** involves implementing political routines (e.g., doing research, organizing workshops, drafting the law, and consulting stakeholders) to make the law	**Persuading policy makers** involves using persuasion tactics (e.g., Framing, Aligning social enterprise with macro-discourses, Leveraging support of high-status actors, Justifying the legalization of social enterprise) to shape perceptions and preferences of policy makers. Also involves the use of many types of communications (e.g., face-to-face meetings, workshops and mass media) to raise awareness and convince policy makers.

8.1.2. Answering the research question

To reinforce the theoretical discussion above, this section focuses on how the data and emergent model help to answer our research question: "How do actors engage in institutional work to contextually bridge a new organizational form?" The research question addresses how actors influence the process of contextual bridging by their practices (types of institutional work). As was evident in our case, actors performed nine types of institutional work as they seek to transfer the social enterprise form to Vietnam: *funding experimentation, constructing networks, building capacities, funding policy making, brokering relationships, providing information, sensitizing policy makers, shaping legislation,* and *persuading policy makers*. These nine types of institutional work were associated with particular outcomes. Specifically, three first types of institutional work resulted in *materializing* the organizational form. The next three types of institutional work were associated with *resourcing.* Finally, the last types of

institutional work contributed to *legitimizing* the organizational form. We found that although these types of institutional work were carried out by different actors, they are closely interrelated. Institutional work for materializing the organizational form enabled actors to engage in resourcing, which then facilitated institutional work for legitimizing the organizational form.

More importantly, additional findings beyond the scope of the research question emerged as we found the unexpected consequences of institutional work. Lawrence et al. (2009) insisted that researchers of institutional work should focus on the activities rather than the institutional outcome of these activities, which may be uncertain. A focus on the activities would allow researchers to understand neglected issues such as "which actors are more likely to engage in institutional work", "what factors might support or hinder that work" and what are the "unintended effects and consequences" of institutional work (Lawrence et al., 2009; Martí & Mair, 2009). In this study, by focusing on the activities and their unexpected effects, we discovered that power was exercised through institutional work to favor contextual bridging. Particularly, we show that the initial types of institutional work undertaken by BC and CSIP to support local social entrepreneurs led to an unintended outcome: the emergence of resource power. This resource power was actually associated with the broker roles of BC and CSIP, which emerged from their first types of institutional work. In the second phase of contextual bridging, two broker organizations exercised resource power by the work of resourcing. In so doing, they facilitate institutional work of local policy makers (CIEM). Based on the resources provided by brokers, CIEM can mobilize process and symbolic power for contextual bridging. Thus, our findings suggest that exercising power through institutional work was central to understanding how actors contextually bridge a new organizational form.

8.2. Theoretical implications

The findings of this study inform a number of literatures, including contextual bridging, institutional work, and brokerage. In this section, we discuss in detail the implications of our findings for each literature.

8.2.1. Implications for the literature on contextual bridging

The study refines the literature on contextual bridging in three ways. **First,** this study contributes to the literature on contextual bridging by **exploring the practices required for the process of contextual bridging.** Although a number of prominent scholars have highlighted the role of agency (Zilber, 2006) and called for more research on different practices in contextual bridging (Morris & Lancaster, 2006), previous research has mainly focused on the models of contextual bridging (Czarniawska & Joerges, 1996; Sahlin-Andersson, 1996). Little research has been done to understand the practices used in the process of contextual bridging. Our study addresses this limitation by empirically examining how actors engage in institutional work to bridge an organizational form into a new context. Our analysis suggests that contextual bridging is not an automatic process. The process unfolds as a result of specific practices of multiple actors. In the case of the social entrepreneurship field, actors engaged in diverse types of institutional work, which belong to three broad categories: materializing, resourcing, and legitimizing. Remarkably, the identified practices occurred sequentially in contextual bridging (actors materialized the new organizational form first, then mobilized prototypes of this form to further its diffusion, and finally they legitimized the new organizational form). By showing various types of institutional work used in the process of contextual bridging, our study provides insights into how contextual bridging occurs. Our argument is that these types of institutional work are interrelated and that we cannot understand how organizational forms are transferred to new contexts unless we also understand how the forms are actually translated into objects and mobilized and how actors legitimize these forms at the societal level.

Second, this study provides insights into **the relationship between material and symbolic adaptation in contextual bridging.** According to Gond and Boxenbaum (2013), contextual bridging may involve both symbolic change and material transformation of the imported managerial practice. However, prior research has focused on either ideational (Sahlin-Andersson, 1996; Zilber, 2006) or socio-material (Czarniawska & Joerges, 1996) aspects of contextual bridging. This study advances the

literature on contextual bridging by illuminating both aspects. Our findings clearly demonstrate that the new organizational form underwent not only material but also discursive or symbolic changes when being transferred and implemented in the local setting since "there are no ready-made models which remain unchanged as they spread" (Sahlin-Anderson, 1996, p. 81). In the case of the emerging social entrepreneurship field in Vietnam, actors worked to adapt the social enterprise form to the local context both materially and symbolically. More specifically, to transfer the UK social enterprise form to the local context, two pioneer organizations (BC and CSIP) focused on "material practices" (Morris & Lancaster, 2006) to operationalize social enterprise in the first period of contextual bridging (2009-2011). These practices resulted in the emergence of a number of local social enterprise models, which provided "prototypes" for local actors to imitate (Sahlin-Andersson, 1996). In other words, by materializing the concept of social enterprise, BC and CSIP were able to create social enterprise showcases to appeal potential adopters and convince policy makers of the potential of this organizational form in Vietnam. Thus it could be argued that the imported organizational form needs to be materialized in order to facilitate local acceptance. This finding resonates with Czarniawska and Joerges' (1996) model of translation, in which they propose that traveling ideas will be re-embedded into the recipient context by being "translated as objects and materialized as action".

Our analysis of the process of bridging the social enterprise form into Vietnam also highlights the importance of symbolic actions. We observed that although material adaptation is the first step for actors to contextually bridge a new organizational form, actors need to perform symbolic adaptation. In the case of the social entrepreneurship field in Vietnam, we found that most of the attempts undertaken by CIEM in the second phase of contextual bridging (2012-2014) were to adapt the social enterprise form to the symbolic realm. Through persistent efforts (e.g., framing, aligning social enterprise with macrolevel discourses, and justification), CIEM made the social enterprise form comprehensible to a range of actors and provided a motivation for its adoption and subsequent diffusion. In other words, actors need to translate the new organizational form into material objects first then go on with symbolic adaptation. Both kinds of

adaptation are necessary for bridging an organizational form into the new context. Although we recognize that more work is needed to fully explore the relationships between material and symbolic adaptation, we think this is an interesting finding which improves our understanding of how organizational forms are transferred across contexts.

A **third** contribution of this research to the literature on contextual bridging is to shed light on **power** in the process. Although a number of scholars have recognized the role of power in contextual bridging (Doorewaard & van Bijsterveld, 2001; Frenkel, 2005; Johnson & Hagström, 2005), relatively little progress has been made to date in this regard. Bergström (2007) explains, this is because prior research has focused primarily on "how beautiful or fashionable or already legitimate ideas are translated into practice". In contrast to this explanation, our findings reveal that power is still needed for diffusing attractive models (e.g., social enterprise). Two important insights, which emerge from our study, help to clarify the issue of power in contextual bridging. First, our study explains which actors have power to translate new meanings, practices, and structures into a particular context and how they create and exercise power for the process. According to Johnson and Hagström (2005), "Not everyone has the same potential for exercising power. Some people have at their disposal resources … which drastically alter the conditions for their participation in the translation process" (p. 373). Our study confirms this assertion by showing that actors occupying the position of brokers are more likely to exert (resource) power to engage in contextual bridging. Moreover, our study advances Johnson and Hagström's (2005) view one step further by illustrating how actors wield resource power through institutional work.

Second, our study also suggests that contextual bridging relies on the combination of different forms of power. Specifically, we found that actors mobilized resource, process, and symbolic power to bridge the new organizational form into the local context. According to Doorewaard and van Bijsterveld (2001), contextual bridging is a non-neutral, power-based process, in which "meaning formation processes take place in an ongoing and implicit way" (p. 62), Thus, the authors argue, research on contextual bridging requires "a specific view on power, which pays attention not only to manifest

power (authority or manipulation) but also to hegemonic, implicit power processes" (Doorewaard & van Bijsterveld, 2001, p. 62). By considering how CIEM persuaded policy makers to legitimize social enterprise, our study sheds light on such implicit forms of power (e.g., symbolic power). In line with previous studies of contextual bridging (e.g., Doorewaard & van Bijsterveld, 2001; Frenkel, 2005), our analysis suggests that actors attached different meanings to the imported organizational form by problematizing the current system (e.g., State failure in providing welfare services) to emphasize the potential of the new organizational form to solve problems and link the form with the "master idea" (e.g., market economy with socialist orientation) to make it more relevant in the local context. However, our study extends prior research by illustrating how other forms of power (i.e., resource power and process power) were also mobilized to enable contextual bridging. In other words, it suggests that an "integrated approach" that encompasses different dimensions of power (Hardy, 1996) is needed for contextual bridging.

8.2.2. Implications for the literature on institutional work

By exploring the work of different actors to bridge an organizational form into a new context, this research contributes to the growing institutional work literature in several ways. **First,** our study shows that actors bridge the new organizational form by using **nine practices that shape three broad categories of institutional work: materializing, resourcing, and legitimizing.** Although we expected that the practices involved in efforts to transfer the social enterprise form would be isolated, one of the most interesting findings is their interrelationship. At first glance, these forms of institutional work (materializing, resourcing, and legitimizing) might seem disconnected, as we present them separately in the findings section (Chapters 4, 5, and 6). Instead, the work of materializing the social enterprise form seemed to create the basis for actors to engage in resourcing, which then enabled efforts to legitimize social enterprise. For example, during three years (2009-2011), CSIP materialized social enterprise by funding experimentation, constructing networks, and building capacities. As a result of its work, the centre was able to form the first network of social enterprises in Vietnam and gain more information about the local social enterprise movement. In

the second phase of contextual bridging, CSIP made use of this network to broker relationships between local social enterprises and policy makers and provide policy makers with social enterprise information. Moreover, social enterprises in this network participated in activities (e.g., research, workshops, and consultation, etc.), which were organized by CIEM to legitimize the social enterprise form. Thus, we argue that materializing, resourcing, and legitimizing are closely interrelated. The implementation of all these practices contributes to embedding the social enterprise form into the context of Vietnam.

Second, we provide further analysis of **the relationship between social position and institutional work.** Theoretically, Battilana et al. (2009) suggest that social position may be a significant explanatory factor for institutional work. Empirically, a number of researchers have examined how the position of an actor in a field may influence their ability to shape institutions in the field, depicting institutional work of either central or peripheral actors (Riaz et al., 2016). While most studies have focused on institutional maintenance work of central actors, only a few have investigated how peripheral actors develop new institutions. Although prior research has recognized the relationship between actors' social position and institutional work, little research has been done to explain how actors occupying the position of brokers engage in institutional work to create new institutions (for an exception, see Bertels et al., 2014). In this study, we explore institutional work of brokers to contextually bridge a new organizational form. Our findings reveal that brokers performed six types of institutional work, which form two broad categories – *materializing* (funding experimentation, constructing networks, and building capacities) and *resourcing* (funding policy making, brokering relationships, and providing information). These findings extend the literature on institutional work, demonstrating how brokerage is used to achieve certain ends. Based on the findings, we argue that not only dominant actors but also marginal and somehow resourceful actors such as brokers are able to affect institutions. More research involving situated accounts of how brokers contribute to institutional creation is needed to highlight their position specificities and better understand how they maneuver to influence institution-building projects.

Another contribution that this research makes is related to the lack of knowledge of how actors improve their social position through institutional work. Previous studies of institutional work have generally focused on the effect of actors' position on their institutional work. Little research has been done to explore the other way. Waldron et al. (2015) provided a rare account of how marginalized actors implement institutional work to become more central in organizational fields. Our study contributes to the literature on institutional work by illustrating how organizations moved into the position of brokers in the social entrepreneurship field through three types of institutional work – funding experimentation, constructing networks, and building capacities, and then how they leveraged their new position to facilitate institutional work of other actors. By highlighting how institutional work is a central contributor to actors' position in a field, our study also responds to recent call for more research on "other factors that may contribute to field position" (Riaz et al., 2016, p. 1553). We argue that actors can become more influential in organizational fields because of their diverse actions to shape new institutions.

Perhaps, the most significant finding of this research is **the exercise of three forms of power through institutional work.** Although a number of prominent scholars have repeatedly highlighted the importance of understanding power in institutional processes (DiMaggio, 1988; Greenwood et al., 2008; Hardy & Maguire, 2008; Lawrence, 2008), "institutional work has remained stubbornly silent on issues of social power" (Greenwood et al., 2008, p. 24). By examining how actors mobilized different forms of power through institutional work to enable contextual bridging, our study sheds light on such important issues. In the case of Vietnam, actors developed and exercised three forms of power – resource, process, and symbolic to bridge the social enterprise form into the local context. Interestingly, all three forms of power were "intertwined" in different types of institutional work (Palmer et al., 2015).

In bridging the social enterprise form into Vietnam, BC and CSIP engaged in three first types of institutional work, which aim at materializing the social enterprise form. By

these types of institutional work, two organizations developed resource power and also moved into the position of brokers. Then at the position of brokers, BC and CSIP exercised resource power through three other types of institutional work: funding policy making, brokering relationships, and providing information. Based on the resources (e.g., funding, networks, and information) provided by the brokers, CIEM could mobilize process power, which resides in different steps of the law-making process such as leading the law project, doing research, organizing workshops, drafting the law, consulting stakeholders, and justifying the legalization of social enterprise, to sensitize policy makers and shape the new law. Moreover, CIEM skillfully exercised symbolic power through framing, aligning social enterprise with macrolevel discourses, justifying the legalization of social enterprise, and leveraging support of high-status actors. Thus, drawing on these findings, it could be argued that power is not only associated with favorable network positions (Burt, 1992; Gould & Fernandez, 1989), but also "acquired and expressed through episodes of institutional work" (Rojas, 2010).

Our finding is consistent with frameworks that have been advanced in institutional entrepreneurship research. For example, DiMaggio (1988, p. 13) argues that "institutionalization as process is profoundly political and reflects the relative power of organized interests and the actors who mobilize around them". Moreover, the process "is expensive and requires high levels of both interests and resources" (DiMaggio, 1988, p. 14). Our case of the bridging of the social enterprise form in Vietnam clearly illustrates how the institutionalization of the new organizational form may fail without resources provided by brokers and persistent efforts of local actors (e.g., CIEM). Our findings on power and institutional work also resonate with Hardy and Maguire's (2008) assertion that "institutional entrepreneurship is tightly connected to the exercise of power". Specifically, our findings demonstrate "a link between intervention strategies which mobilize material resources and rationales and the subsequent mobilization of actors to participate in collective action or to adopt new practices" (Hardy & Maguire, 2008, p. 209).

Finally, our study contributes to **bridging two lines of institutional research – Scandinavian institutionalism and the literature on institutional work.** Although a number of researchers have emphasized the potential contributions of Scandinavian institutional literature to the development of institutional theory and its convergence with the recent stream of institutional work in North America (Boxenbaum & Pedersen, 2009), relatively little research has been done to connect these lines of inquiry. By showing how actors engage in institutional work to translate the social enterprise form into the context of Vietnam, our study helps to clarify the relationship between Scandinavian institutional school and the literature on institutional work. Our study suggests that "translation" (Czarniawska & Joerges, 1996) involves "purposive action" (Lawrence & Suddaby, 2006) to transfer new meanings, practices, and structures across contexts. Specifically, our findings suggest that actors translated a new organizational form into a given context by materializing and then legitimizing this form.

More broadly, our study highlights the importance of institutional work and translation in shaping institutions in "the developing world" (Martí & Mair, 2009). By examining how actors create the institution of social enterprise in Vietnam, our study extends the literature on institutional work beyond Western-centric views. To our knowledge, this study is one of the first to investigate specific types of institutional work undertaken by actors to transfer a new organizational form to a developing country context. In so doing, we address recurrent calls for more institutional studies that focus on institutional work to adopt, adapt and diffuse nascent institutions in neglected contexts (Martí & Mair, 2009).

8.2.3. Implications for the literature on brokerage

This study also informs research on brokerage in several ways. **First,** our study offers **empirical support for the concept of tertius iungens**, i.e., the third who joins (Obstfeld, 2005). Specifically, we illustrate how two pioneer organizations in the social entrepreneurship field (BC and CSIP) brought together diverse groups of actors (e.g., policy makers, intermediary organizations, and social enterprises) to facilitate coordination, collaboration, and pursuit of a common goal, which is the

institutionalization of social enterprise in Vietnam. By showing that BC and CSIP *constructed networks* to materialize the social enterprise form and then *brokered relationships* between different groups of actors to aid the legitimization of this organizational form, we highlight the role of iungens brokerage in bridging the new organizational form into the local context. Our argument is that iungens brokerage is critical for contextual bridging.

Consistent with Sgourev (2015), our study suggests that iungens brokerage has a catalyst function. This was evident in the brokerage behavior of BC. As the UK's international organization for cultural relations and educational opportunities, BC sees itself as a "bridge" between the UK and other countries. In bridging the UK social enterprise form into the context of Vietnam, BC partnered with two local organizations in two successive periods – CSIP and CIEM respectively. In the first period of contextual bridging (2009 - 2011), BC partnered with CSIP (a local non-governmental organization) in funding and building capacities for local social enterprises. Through this first partnership, BC acted as a catalyst, introducing world-wide social enterprise models into Vietnam. Then in the second period of contextual bridging (2012 – 2014), BC supported CIEM (a local policy making organization) so that CIEM developed a policy for local social enterprises. In this period, BC provided CIEM with policy models for social enterprise in the UK and other countries in Asia. It also connected CIEM and CSIP in doing the first research on social enterprises in Vietnam. By connecting previously disconnected actors and generating momentum for bridging the social enterprise form into Vietnam, BC assumed the role of a "catalyst broker" (Stovel & Shaw, 2012) and enabled the work of local actors in the process of contextual bridging. Thus, it could be argued that BC is not only a bridge but also an important catalyst in the process of contextual bridging. This finding resonates with the assertion of Collins-Dogrul (2012) in her work on *iungens* brokerage and public health collaboration between organizations across the US–Mexican border: "More than a bridge, brokerage is a catalyst that enables and enhances cooperation" (p. 992).

In addition, our study suggests that brokers play the role of a catalyst as they undertake actions to bridge a new organizational form across contexts. Specifically, our findings illustrate that BC tried to support local social enterprise models before approaching local policy makers (especially CIEM) to introduce social enterprise models and policy models. By so doing, the UK organization was able to convince local policy makers of the potential of social enterprise and thereby encourage them to take actions to legalize this organizational form in Vietnam. This finding contrasts with Sgourev's (2015) observation that "(catalyst) brokers can trigger forces beyond their control, lacking strategic intent or direct oversight and…social outcomes are not necessarily the product of deliberate intention-indirect action can have more dramatic and lasting effects than direct action" (p. 346). Our argument is that brokers strategically perform actions to manage and influence the process of contextual bridging.

Our study also contributes to the literature on brokerage by providing insight into **the relationship between brokerage and institutional work.** According to Sgourev (2015), "Practices of brokerage are fundamental to studies of institutional entrepreneurship, where well-connected actors recombine ideas, build network alliances, enact favorable institutional arrangements and frame their propositions to increase their appeal and convince others to cooperate in the achievement of collective goals" (p. 358). However, little research has been done to explore how brokers affect institutions. Our study addresses this gap by examining the institutional work of brokers to contextually bridge a new organizational form. Two important insights emerge from our findings of the institutional work of brokers. First, actors engaged in institutional work to develop brokerage roles. In the case of the Vietnam social entrepreneurship field, two pioneer organizations (i.e., BC and CSIP) became brokers in the field by performing three types of institutional work, namely: *funding experimentation, constructing networks*, and *building capacities*. This finding is consistent with Boari and Riboldazzi's (2014) observation that "actors' behaviors...can support the emergence of broker roles" (p. 683).

Second, our study also suggests that brokerage is actually an important type of institutional work in creating new institutions. Specifically, our findings show that BC and CSIP exploited their brokerage roles in the second period of contextual bridging to facilitate CIEM's efforts in the legitimization of the social enterprise form. Two brokers provided CIEM with resources necessary for making policies for social enterprise by *funding policy making, brokering relationships,* and *providing information.* Based on the resources supported by brokers, CIEM was able to shape the institution of social enterprise. Thus, we argue that brokerage is a type of institutional work undertaken by actors to create new institutions. This type of institutional work has been somehow overlooked in prior institutional studies.

More broadly, our study highlights the importance of brokerage in institutional processes. Although a number of researchers have emphasized brokers' potential to have an effect on institutions, little research has been done in this regard (e.g., Bertels et al., 2014; Sgourev, 2015). By showing the practices and resources used by brokers to contextually bridge a new organizational form, our study sheds light on the role of brokers in institutional change. Although our study reinforces recent research on brokerage that has demonstrated brokers' capacity to exercise agency to change institutions, it also suggests that brokers were more likely to enable the development of new institution-building projects, drawing on their access and control of resources needed for those types of projects.

Finally, our study contributes to the literature on brokerage by uncovering **the issue of power in brokerage.** Although a number of researchers have highlighted that "brokerage is an overt exercise of power and domination" (Kent, Sommerfeldt, & Saffer, 2016, p. 93) and that brokers are "powerful actors" (Collins-Dogrul, 2012), little progress has been made to date to understand how brokers develop and exercise power. By showing how the broker position was constructed and to what end it was employed, our study provides an example of power and brokerage. Specifically, our findings show how brokers developed (resource) power through institutional work (*funding experimentation, constructing networks,* and *building capacities*), and then mobilized

power through other types of institutional work (*funding policy making, brokering relationships,* and *providing information*) to enable the bridging of the social enterprise form into the context of Vietnam.

Moreover, our study extends the literature on brokerage by demonstrating that power is not only vested in the position but also in the very actions of brokers. Most of prior research on brokerage has mainly focused on the structural position of brokers, arguing that this position is the source of brokers' power over others in a network (Goddard, 2009; Kent et al., 2016). For example, Collins-Dogrul (2012) observed that the power of brokers "comes from superior knowledge" since they have information from different worlds they bridge. "Power also comes from the ability to control flows of information and other resources" because "brokers can let some ideas, actors, or artifacts pass while excluding others" (p. 995). Our study resonates with prior research by revealing that brokers had superior access to information and thus were able to use this information to influence the process of contextual bridging. However, it goes one step further than prior research by "recognizing both structural and behavioral sources of power" (Pfeffer, 2009). Specifically, our findings show that the position of brokers emerged as a result of institutional work performed by some organizations and that by bridging diverse stakeholders (e.g., policy makers, intermediary organizations, and social enterprises) in the social entrepreneurship field; these organizations enhanced their reputation and resources.

Furthermore, our study helps to correct the simplistic conception of power as "network access and control" in social network analysis (Kent et al., 2016). Our findings about institutional work performed by brokers are consistent with Collins-Dogrul's (2012) assertion that "brokers are less intermediaries that control interorganizational relationships and more facilitators that foster them" in the iungens model (p. 991). In the case of the Vietnam social entrepreneurship field, BC and CSIP acted as iungens brokers who facilitated introductions and exchanges between different groups of actors (e.g., local policy makers, social enterprises, intermediary organizations, and foreign organizations). Rather than controlling information and other resources, the brokers

exercised resource power by providing local policy makers (CIEM) with resources needed for making policies for social enterprise. With the resources provided by brokers, local policy makers were able to activate process and symbolic power to legitimize social enterprise. By unveiling iungens brokerage and its relationship with three forms of power (resource, process, and symbolic), our study demonstrates "how iungens brokers have the capacity to bring about outcomes" (Collins-Dogrul, 2012, p. 996). Our findings of multiple forms of power mobilized by iungens brokers and their partners to bridge the social enterprise form into Vietnam also provide insight into "the complexity of power as it is exercised in practice" (Kent et al., 2016, p. 97).

8.3. Managerial implications

The study also has some implications for managers of organizations seeking to transfer new meanings, practices, and structures to a new context. Our findings show that power matters in this process. Here, power is comprised of three dimensions – resources, processes, and meaning, which arise and are exercised through various activities of organizations involved in the process of contextual bridging. Such three-dimensional power explains the capacity of organizations to affect the outcomes of contextual bridging. To bridge an organizational form into a new context, organizations must mobilize all three dimensions of power. While organizations and their partners acquire resource power through the daily work to materialize the transferred organizational form, it is often local and highly legitimate organizations (e.g., government bodies) that can manage the power of meaning and processes to legitimize this organizational form in the recipient context. In contextual bridging, local organizations may lack resources to adapt and diffuse the imported organizational form. Organizations (e.g., international non-profit organizations) that occupy bridging positions between unconnected groups within or between the recipient and source contexts may play an important role in contextual bridging because of their ability to provide information and other resources. While international organizations may act as enabler or catalyst in the process of contextual bridging, the consequences of the process mainly depend on the willingness and efforts of local organizations. This is because the latter can draw on their understanding of the local context to facilitate the adoption of the imported

organizational form. However, it is clear that by acting together, international organizations and local partners may generate "force" to achieve the outcomes that they could not attain individually. Therefore, power may be a decisive factor for organizations to transfer new meanings, practices, and structures across contexts.

CONCLUSION

The objective of this study is to understand how actors contextually bridge a new organizational form, specifically the practices they use in the process of contextual bridging. To this end, we conducted a qualitative case study of the emerging social entrepreneurship field in Vietnam. The findings show that actors transferred the social enterprise form using nine distinct practices of three broad categories –materializing, resourcing, and legitimizing – and in so doing, they creatively integrated material and symbolic dimensions to shape the social enterprise institution in the local context. Most importantly, it was the mobilization of power through institutional work that accounted for the capacity of interested actors to contextually bridge the new organizational form. The repertoire of institutional work and multiple dimensions of power we represented in the emergent model make the process of contextual bridging more explicit. While not every type of institutional work will be used in contextual bridging, the findings highlighted above provide insight into possible practices to apply in recipient contexts. In addition, the findings on power demonstrate the critical role of power in contextual bridging. Considering that, it is important to highlight the main contributions of our study.

Contributions

In terms of contributions of our study, we emphasize here three significant ones. First, we unveil specific practices that may be used to transfer and adapt organizational forms to different settings (chapters 4 to 6). Although scholars have recognized the role of actors and agency in translating new meanings, practices, and structures from one context to another, limited research has been done to document "actual acts of translation" (Zilber, 2006). In this study, we focus on exploring such practical acts.

Second, we emphasize the role of brokers in institutional processes. Although brokerage practices are central in institutional change; researchers have only recently begun to explore how brokers shape the institutional environment (Bertels et al., 2014; Sgourev, 2015). By showing how actors engaged in institutional work to move into the position of

a broker in an organizational field (Chapter 4) and then took advantage of such position to broker relationships between different actors in the field (Chapter 5), our study sheds light on the link between brokerage and institutional work (Sgourev, 2015). Moreover, our study illuminates the catalyst function of brokers in institutional change by revealing how brokers enabled local actors to adapt the new organizational form to their institutional context.

Most importantly, our study shows how actors develop and exercise power through their purposive actions (i.e., institutional work) in the process of contextual bridging (chapter 7). In so doing, we respond to recurrent calls for more institutional research that "incorporate more agentic and political dimensions, and to explicitly look at how institutions arise, change and with what consequences" (Greenwood et al., 2008, p. 14). Despite the contributions, our study also presents some limitations.

Limitations

As with all studies, this one has some limitations. First, our findings are drawn from a single case study in a specific context (i.e., the emerging social entrepreneurship field in Vietnam). While our single case study approach enabled theory building on the process of bridging an organizational form into a given setting, it also limits the generalizability of research findings. Because our study focuses on how actors transfer the UK social enterprise form to the context of Vietnam only, we can assume that actors may not resort to some of the practices we documented here in countries that have different contextual characteristics. Future research could therefore examine if our process model of contextual bridging applies to other contexts.

Although our case study presents inevitable idiosyncrasies, we have discussed how our findings are theoretically relevant (Chapter 8). In addition, we think that our findings can be applied more generally to situations in which actors seek to adapt new meanings, practices, and structures to the context of developing countries. For example, we recognize similarities between some practices (e.g., funding experimentation, constructing networks, and brokering relationships) used by broker organizations to

shape the social entrepreneurship field in Vietnam and those of international non-profit organizations to diffuse managerial practices and organizational forms in other developing countries, such as the dairy sector in Bangladesh (McKague et al., 2015) and cooperative banking in Haiti (Barin Cruz et al., 2015).

Second, as with any qualitative research, there are several respects in which we could have been misled by the informants. For example, during interviews the participants may have chosen not to reveal sensitive topics (e.g., difficulties or resistance encountered by CIEM in persuading policy makers to support the legalization of social enterprise and the tactics used by CIEM to persuade policy makers), thus influencing our understanding of their experiences. Or, on the contrary, the participants may have misinterpreted our questions or mis-remembered interactions. This would unintentionally influence the reported data. Obviously, there is no way to determine whether a participant is truthful or not, but in this study we tried to triangulate data by using less obtrusive data (e.g., documents and direct observation in real time) and follow Lincoln and Guba's (1985) recommended techniques to ensure the study's trustworthiness. Overall, we are convinced that the gathered data are reliable and form a solid foundation for the study's emergent model.

Third, our study was conducted over a relatively limited time period, which allows us to document institutional work at an early stage of contextual bridging but not the outcome and further developments of the process. Because social enterprise has been recently legalized in Vietnam, organizations that support social enterprise may undertake additional types of institutional work to embed this organizational form in the context. Limited time and resources prevented us from studying the work done after the legalization of social enterprise, which could further our understanding of how actors ensure the diffusion of the newly imported organizational form. Nevertheless, we believe that our study provides a fruitful and situated account of the practices by which transnational organizations work along with local actors to bridge a new organizational form into the local setting.

Future research avenues

It is important to point out how this study's findings lay the foundation for future empirical efforts, which focus particularly on capturing the practices in the process of contextual bridging. Specifically, there are three key areas in which later research can expand and solidify the emergent findings of this study.

Power. With the development and mobilization of power through institutional work as a key phenomenon in the process of contextual bridging, we now have some understanding of the mechanism by which actors transfer new meanings, practices, and structures to diverse contexts. However, our study only looked at institutional work undertaken by actors to bridge a new organizational form at field level. It could be possible to develop a process model illustrating institutional work and power for contextual bridging at organizational level. Since the circular specifying social enterprise registration form has come into effect from July 2016, we can expect more organizations will be registered under the new legal form in Vietnam. Thus, in the near future, we can examine how actors translate social enterprise at organizational level and how power is exercised through institutional work in organizational contexts.

Emotions and institutional work. Another area for future research may involve exploring the role of emotions in contextual bridging. While doing this study, we found that local policy makers (e.g., CIEM) were emotionally motivated to support the institutionalization of social enterprise in Vietnam because they were "inspired" by broker organizations (BC and CSIP) through social enterprise study tours and workshops. Similarly, brokers (mainly CSIP) encouraged social entrepreneurs by providing them not only important resources (e.g., financial, technical, and networks) but also considerable spiritual support so that they were determined to develop their social enterprises. Given its close connections with social enterprises, CSIP was able to mobilize their participation in the process of law making. Although we recognize the importance of emotions in institutional work, the available data are not enough to theorize "emotional work" or any like concept. Thus, it may be interesting to explore

further how emotions influence institutional work to contextually bridge the social enterprise form.

Contextual bridging and change. Another avenue of research could be studying how the imported organizational form changes as a result of institutional work performed by local actors. In this study, we focus on the practices to transfer and adapt the social enterprise form to a given context, but not on the social enterprise form itself. In follow-up research, we can look into local transformations of the imported organizational form, in particular the similarities and differences of social enterprises in the source and recipient contexts. In so doing, we can explain how organizational forms spread across contexts while maintaining their diversity

To conclude, much work remains to be done to understand how meanings, practices, and organizational forms "travel" from one context to another. In this study, we attempt to capture the specific practices that contribute to bridging an organizational form to a new context as a first step toward understanding the process of contextual bridging in general. As the previous chapters suggest, the intertwining between power and institutional work is an important aspect of contextual bridging. The emergent model of this study illustrates the process of contextual bridging and factors underlying the process, including: (1) the various types of institutional work required for contextual bridging; (2) the critical role of power in providing energy for contextual bridging to occur; and (3) the role of brokers that enable the process. The findings not only provide insight into the process of contextual bridging but also render the process transparent enough to be actionable. With additional research, we believe that the study of contextual bridging constitutes an exciting and important line of inquiry. Hopefully, our study will inspire other organization scholars to carry out more research on this topic.

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APPENDIX A: SUMMARY OF EMPIRICAL STUDIES OF INSTITUTIONAL WORK

Author(s)	Methodology	Main themes			Findings
		Types of institutional work	Actor(s)	Influencing factors	
Trank & Washington (2009)	Case studies of the AACSB and its constituent university business schools (discourse analysis)	- The AACSB: adapting coercive system, reinforcing normative foundations, promoting accreditation - Constituent schools: enacting accreditation	A legitimating organization (the AACSB) and its constituents	N/A	The legitimating organization engaged in discursive institutional work to maintain the institution of accreditation.
Jarzabkowski, Mathiesen, & Van de Ven (2009)	Longitudinal case study of a utility company	- Creating institutions - Maintaining institutions and - Disrupting institutions	Organizational managers	N/A	The maintenance of coexisting institutional logics within pluralistic contexts involves creating and disrupting institutions
Zilber (2009)	Case study of a rape crisis center in Israel (discourse analysis)	Narrative acts	Organizational employees and volunteers	N/A	Institutional maintenance was the travel of narratives across social levels
Rojas (2010)	Archival case study of the 1968 Third World Strike at San Francisco State College	- Leveraging normative resources into coercive resources and - Combining institutions	The college president	N/A	Organizational leaders engaged in institutional work to maintain their power. Institutional work is political in its nature.
Zietsma & Lawrence (2010)	Longitudinal case study of British Columbia's coastal forest industry	- Practice work and - Boundary work	Different groups of actors (Forest companies, environmentalists, government officials, and forest-dependent communities)	- Current state of boundaries and practices - Capable actors (or Agency)	Recursive patterns of boundary work and practice work supported different cycles of institutional stability and change in organizational fields.
Riaz, Buchanan & Bapuji (2011)	Content analysis of actors' rhetoric on the 2007-2009 financial crisis in the Economist	- Rhetoric and - Media framing	Different groups of actors (academics, banks, the U.S. Federal Reserve, the Economist)	N/A	Actors' rhetoric revealed their positions regarding institutional change or maintenance in the financial crisis. The media engaged in institutional work by framing the crisis-related rhetoric of a selected set of actors.
Currie, Lockett, Finn, Martin & Waring (2012)	11 case studies from the English National Health Service	- Creating institutions - Maintaining institutions	Specialist doctors	Social position (Central)	Professionals engaged in institutional work in response to organizational changes that threaten their power.

					Institutional work encompasses categories of creating and maintaining institutions.
Lefsrud & Meyer (2012)	Survey of 1077 professional engineers and geoscientists in Alberta, Canada (mix methods to analyze data)	- Internally directed defensive institutional work through framing	Professional in petroleum and related industries	N/A	Professionals use framing as a means to construct their identities to legitimate themselves as experts and de-legitimate opponents as non-experts.
Ritvala & Kleymann (2012)	Longitudinal case study of a functional food cluster in Finland	- Ideational work (issue framing and counterfactual thinking) - Material work (resource mobilization) - Bridging work (bridging and networking) and - Authentic leadership	Scientists	N/A	Scientists engaged in different types of institutional work to create a new field.
Slager, Gond & Moon (2012)	Longitudinal case study of the emergence of FTSE4Good index	Standardization work (Calculative framing, Engaging, and Valorizing)	FTSE Responsible Investment Team	Distributed agency among standard makers, standard users, and external third parties	Standardization work included three broad categories of institutional work, thus contributing to the creation and maintenance of the regulatory power of standards. Standardization work was collectively performed by standard makers, standard users, and third parties.
Taupin (2012)	Longitudinal case study of the credit rating industry	Justification work	Credit rating agencies	N/A	Justification work was used to maintain the legitimacy of credit rating.
Daudigeos (2013)	Case study of the occupational safety and health professionals in a multinational construction company	- Building relational legitimacy (External and internal networking) - Using unobtrusive influence tactics (Adaptive framing of issues; instrumental use of organizational processes, programs, and systems; and using organizational market power to promote practices externally)	Occupational safety and health professionals	Agency Social position (Peripheral)	Practical agency of staff professionals depends on their ability to: - develop a network inside and outside their organizations that provides them legitimacy to promote or disrupt practices. - contextualize their projects and actions within the contingencies of their situations and then deploy an appropriate set of influence tactics.
Empson, Cleaver & Allen (2013)	19 largest international law firms operating in London	- Creating institutions - Maintaining institutions and - Disrupting institutions	Managing partners and Management professionals	Social position (formal authority, specialist expertise, and social capital)	Different types of institutional work occur simultaneously and encompass three broad categories of creating, maintaining, and disrupting the institution of partnership.

Gawer & Phillips (2013)	Longitudinal case study of Intel Corporation	- External practice work and legitimacy work - Internal practice work and identity work	Intel Corporation	Materiality (Technologies)	The organization performed different types of institutional work to influence and adapt to a field-level change of institutional logics (from a supply-chain logic to a platform logic). The types of institutional work occur simultaneously and mutually reinforce.
Gond & Boxenbaum (2013)	Two case studies of responsible investment practices in France and Quebec	Contextualization work (Filtering, Repurposing, and Coupling)	Organizational managers	N/A	Managers engaged in contextualization work by adapting the practice of responsible investment to local settings.
Heaphy (2013)	Comparative qualitative study of patient advocates in teaching and Veterans Health Administration hospitals in the U.S. (Ethnomethodology)	Repair work	Patient advocates	Agency	Patient advocates engaged in institutional work to maintain the institutionalized expectations about the patient, family, and staff roles in hospitals by using rules (i.e., formal formalities and procedures) in some ways.
Helfen & Sydow (2013)	Case studies of three negotiation processes between Multinational Companies (MNCs) and Global Union Federations (GUFs) over International Framework Agreements on global labor standards	Negotiation	MNCs and GUFs	N/A	Negotiation is a distinct type of institutional work, which involves defining negotiation mode, shaping attitudes, and managing internal differences. Negotiation work may lead to different (proto-) institutional outcomes: institutional creation, modification, and stagnation.
Jones & Massa (2013)	Archival comparative case studies of church buildings in the U.S.	Institutional evangelism (which involves collective institutional entrepreneurship and institutional maintenance)	Architects	Materiality (buildings)	Materiality plays a key role in the instantiation and diffusion of novel practices.
Micellota & Washington (2013)	Longitudinal case study of Italian professions (discourse analysis)	Repair work	Professional associations	Social position (Central)	The professions maintained institutions by reproducing norms and practices in the face of the reform required by the government
Pallas & Fredriksson (2013)	Case studies of 13 Swedish publicly listed corporations	Corporate media work	Corporations and the media	N/A	The interactions between corporations and the media contributed to the creation, maintenance and disruption of institutional

					properties of mediatization.
Raviola & Norback (2013)	Case study of an Italian business newspaper	Divergent, convergent, and misvergent institutional work encompassing three dimensions of agency	Journalists	Materiality (technologies) Distributed agency between human and non-human entities	Technology plays an important role in institutional work. Journalists maintain and change the institution of business news by means of both old and new technologies.
Ramirez (2013)	Case study of the Institute of Chartered Accountants in England and Wales (ICAEW)	Restoring (mending situations, adding and withdrawing material elements, decoupling audit situations from inspection situations)	A professional association (the ICAEW)	N/A	The ICAEW maintained the institutional order by adjusting its investigation procedure in the face of the changing regulation related to the UK's audit profession.
Sarasini (2013)	Qualitative study of corporate political action strategies in connection to the institutionalization of two climate/energy policy instruments in Sweden	Corporate political action (CPA) as institutional work	Companies	N/A	CPA is driven by the need to manage external resource dependencies. When resource-based risks are acute, firms tend to disrupt regulative institutions but still maintain cognitive institutions.
Smets & Jarzabkowski (2013)	Embedded case study of English and German banking lawyers in a global law firm	Practical work	Banking lawyers	Multidimensional agency	In the context of institutional complexity, institutional work is not necessarily intentional but practical work to get a job done.
Bertels et al. (2014)	Study of the work undertaken by institutional challengers in the US movement (Mixed methods)	- Direct institutional work (create, disrupt) - Indirect institutional work (resource, amplify, align)	Environmental NGOs	Social position	ENGOs have four distinct social positions (portal, coordinator, member, and satellite) and different configurations of identity, social positions and institutional work that highlight a distinct set of challenger roles.
Cascio & Luthans (2014)	Historical case study of the political prisoners at Robben Island (South Africa) under the apartheid regime	Disrupting institutions	Political prisoners	Psychological factors	Actors' psychology is associated with their institutional work. Because of positive psychological capital, political prisoners at Robben Island can disrupt the prison institution.
Barin Cruz et al. (2015)	Case study of the operations of Desjardins International Development (DID) before and after the earthquake in	Technical work, cultural work, and political work	NGO	Social capital	The NGO engaged in technical, cultural, and political forms of institutional work to enable institutional resilience of the fragile institution of cooperative banking in Haiti.

	Haiti				
Bockhaven et al. (2015)	Study of an institutional entrepreneurship initiative in the Dutch electro-technical installation industry	Creating institutions	SMEs in KIEN network	Social position (non-elite, peripheral) Soft power	Non-elite institutional entrepreneurs employed soft power strategies (the Judo framework – principles of movement, balance and leverage) to fundamentally reshape their field.
Gibassier (2015)	Case study of the emergence of an environmental management accounting tool-life cycle assessment in France over the period from 1990 to 2012	Maintaining institutions	Elite actors	Social position (elite)	The French elite maintain themselves as powerful actors by institutional work at three levels: (1) Overall maintenance work (2) Creative work to construct a new environment management accounting tool (ecobilan): identity work, gate keeping, locking work (3) Resistance/ maintenance work: denaming, resisting the introduction of new competitors and popularization, demonization work.
Helfen (2015)	In-depth qualitative study of the legalization of agency work in Germany 1949-2004	Boundary work	- Incumbents (International Labour Organization, policymakers) - Challengers (Private employment agencies)	N/A	Incumbents maintain the field order through activating, upholding and reinforcing boundaries and protecting external boundaries. Challengers change the field order through redrawing, blurring, and crossing boundaries. Power reversal between incumbents and challengers is brought about by boundary work.
Lawrence & Dover (2015)	Two case studies of the establishment of Canada's first residential and day-care facility for people living with HIV/AIDS and the creation of a municipal program to provide temporary overnight accommodation for homeless people in local	Creating institutions	Different actors related to two programs for the hard-to-house (the Tri-Cities Mat Program and the Dr. Peter Centre)	Places	Places play three roles in institutional work: (1) contain (by establishing and maintaining boundaries around institutions and efforts to affect them), (2) mediate (by providing an interpretive lens through which people understand the institution that actors are working to affect), and (3) complicate (places are incorporated into institutional work as practical objects)

	churches in Vancouver				
Monteiro & Nicolini (2015)	Case studies of two prizes in the Italian public sector for best practices in public administration and healthcare	Mimicry, theorizing, educating, and reconfiguring normative networks.	Prizes	Materiality (distributed agency between materials and humans)	Humans and material elements share the institutional work of mimicry, theorizing, educating, and reconfiguring normative networks.
Palmer et al. (2015)	Ethnography of an industrial supplier workshop context of a food retailer in the Scotland region in 2011	Industrial supplier workshop as cultural performance work, projective agency work, power intensification work)	A leading company in the food retail sector	Power	The company accomplished and maintained its dominance in B2B exchanges with industrial suppliers through a industrial supplier workshop.
Waldron et al. (2015)	Qualitative study of The Rainforest Action Network's campaign (1997-2002) to modify an important sourcing practice in the retail home-improvement field	Rhetoric practices: contextualization, elicitation, and incentivization	Environmental NGO	Social position (peripheral)	The Rainforest Action Network used three rhetoric practices - contextualization, elicitation, and incentivization - to alter perceptions of its social position in the retail home-improvement field and prompted retailers to adopt more environmental friendly practices for sourcing wood-based products.
Bucher et al. (2016)	Qualitative study of boundary work of health care professional associations in response to an Ontario government initiative to strengthen interprofessional collaboration	Different patterns and foci for framing associated with boundary work at the field level.	Health care professional associations	Social position	Four foci for framing used by the professions to discursively develop their boundary claims: (1) issue framing, (2) justifying, (3) self-casting, and (4) altercasting. Professions employed these foci differently in their boundary work depending on two dimensions of their field positions – status and centrality.
Granqvist & Gustafsson (2016)	Inductive case study of an institutional project to establish a novel foundation-based university within a Northern-European country	Temporal institutional work: entraining, constructing urgency, and enacting momentum	Different actors (the deans and staff of the three universities, ministers and other public servants, parliamentarians, representatives of the industry and labor unions, and students)	Temporality	Actors construct, navigate, and capitalize on timing norms to produce windows of opportunity for action, synchronicity between institutional project and wider institutional change, and perceptions of irreversible change.

Labelle & Rouleau (2016)	Inductive case study of the work of risk managers to promote risk management programs and policies in Quebec hospitals	Risk work: democratizing and professionalizing the risk management practices	Hospital risk managers	Social position (peripheral)	At intra-organizational level, hospital risk managers contribute to democratizing the risk management practices in their organization by building bridges, autonomizing teams, legitimizing risk work, and pragmatizing interventions. At the extra-organizational level, they contribute to articulating a professionalization project by networking with colleagues, hybridizing knowledge, shaping identity, and debating solutions. Two forms of risk work facilitate each other.
Moisander et al. (2016)	Case study of the early phases of institutionalization of the Economic and Monetary Union of the European Union (1996-98) in Finland (discursive analysis)	Discursive institutional work	The Finnish government	N/A	The Finnish government used three rhetorical strategies of emotion work: eclipsing emotions to stifle resistance, diverting disruptive emotions to fend off resistance, and evoking useful emotions to enroll actors.
Riaz et al. (2016)	Qualitative study of CEOs of large US banks in the immediate aftermath of the global financial crisis 2007-2008 (rhetoric analysis)	Defensive institutional work through rhetorical strategies	CEOs of large US banks	Social position (epistemic authority)	Elite actors used four distinct rhetorical strategies to strengthen their epistemic authority and thereby defend their dominant position in the field.
Weiss & Huault (2016)	In-depth qualitative study of large banks' response to EU's Markets in Financial Instruments Directive - an effort to reform OTC financial markets in Europe	The creation of incommensurables as a strategy to maintain institutions	Large investment banks	Social position (Central)	Large investment banks in OTC financial markets resist against coercive change by two channels: invoking market nature (to construct and defend the idiosyncrasy of the threatened institutional arrangement) and levering on the inertia of practices (contending that these practices result from a demand from end-users). These levers of action are strongly interconnected and create incommensurables.

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APPENDIX B: INTERVIEW GUIDES

B.1. Initial Interview Guide

Purpose

The aim of this research project is to get in-depth understanding of the development of social enterprises in Vietnam. More specifically, I would like to figure out the key actors and their main activities to promote this new sector.

Section 1: General information

1. Could you briefly summarize your background and career before you came to this organization.

2. Tell me about your organization? (Establishment date, objectives, and main activities)

Section 2: Actors in the social enterprise sector

3. How did you learn about the concept of social enterprise?

4. How long have you been involved in the social enterprise sector? How did you become involved? And why?

5. What does your organization do to promote this model in Vietnam?

6. Do you know other organizations promoting this model in Vietnam?

Closing

7. That covers the things I wanted to ask. Is there anything that you would like to add?

8. During my research, additional questions may come up, or I may need to clarify something you said. In this case, may I re-contact you?

B.2. Early Institutionalization Interview Guide

Purpose

The objective of the study is to understand the institutionalization of social enterprise in Vietnam. Specifically, I would like to figure out the organizations engaging in the process of policy advocacy for social enterprises and their activities in the process.

Section 1: General information

1. Tell me about yourself (your position and work experience).
2. Tell me about your organization (establishment date, objectives, and main activities).

Section 2: Institutionalization of the social enterprise

3. Tell me about the process of policy advocacy.
4. Why did your organization engage in the process? What were the conditions for your organization engaging in the process?
5. What were your approaches? Why did you use these approaches?
6. Who were the main stakeholders? How were their relationships with your organization? How did you collaborate?
7. What was the role of your organization in the process? What was the role of other stakeholders?

Closing

8. That covers the things I wanted to ask. Is there anything that you would like to add?
9. During my research, additional questions may come up, or I may need to clarify something you said. In this case, may I re-contact you?

B.3. Late Institutionalization Interview Guides

<u>Specific interview questions about brokerage</u>

<u>British Council</u>

1. What is the role of your organization in the social enterprise sector? Give me an example.

Because BC considers itself as a bridge between the people and governments of the UK and Vietnam and an enabler during the process of policy advocacy, I also asked the following question:

"In the previous interview, you told me that BC played the role of an enabler during the process of policy advocacy for social enterprise, could you elaborate on this point? Give me an example."

2. Tell me about your role of connector in the process of policy making?

How (By which ways) did you connect relevant organizations in the process? Give me an example.

3. Could you name the organizations that participated in the process of policy making for social enterprise? What were their roles in the process?

Why did you involve these organizations? And how? Give me an example.

4. Tell me about the relationships between BC, CSIP, and CIEM? How did these relationships aid the process of policy making?

<u>Centre for Social Initiatives Promotion</u>

1. What is the role of your organization in the social enterprise sector? Give me an example.

Because CSIP considers itself as a connector in the social enterprise sector and acted as a representative of social enterprises during the process of policy advocacy, I also asked the following questions:

Tell me about your role as connector in the social enterprise sector. Give me an example.

In the previous interview, you told me that CSIP played the role of a representative during the process of policy advocacy for social enterprise, could you say more about

this? Give me an example.

2. Tell me about your role of connector in the process of policy making?

How (By which ways) did you connect relevant organizations in the process? Give me an example.

3. What were the roles of BC and CIEM in the process of policy making?

4. What was the relationship between CSIP and BC? What was the relationship between CSIP and CIEM? How did these relationships aid the process of policy making?

5. Did BC connect CSIP with other organizations? Give me an example.

Interview questions for Central Institute for Economic Management

1. To institutionalize social enterprise in Vietnam, what did CIEM do?

2. Tell me about the role of CIEM in the creation of the regulation on social enterprise?

3. Could you name the organizations that participated in the process of policy making for social enterprise? What were their roles in the process?

4. What were the roles of BC and CSIP in the process of policy making? How did BC and CSIP support CIEM in the process?

5. What were your difficulties in the process? What did you do to overcome these obstacles? Give me an example.

6. What were the views of relevant State agencies on the legalization of social enterprise? What did you do to gain their support for the legalization of social enterprise? Give me an example.

7. What motivated you to introduce social enterprise into the law?

Interview guide for State agencies

Purpose

The objective of the research is to understand the institutionalization of social enterprise in Vietnam. Specifically, I would like to investigate organizations engaging in the process of policy making, their roles and activities in the process.

Section 1: General information

1. Tell me about yourself (your position and work experience).

2. Tell me about your organization (mission, functions and main activities).

Section 2: Institutionalization of the social enterprise

1. How did you know the concept of social enterprise?

2. The role of your organization in the process of making the enterprise law, in which there is a regulation on social enterprise?

3. The role of CIEM in the process of law making? What were their activities in the process?

4. What is the relationship between your organization and CIEM?

5. What did CIEM do to gain support for the legalization of social enterprise?

6. The role of other organizations (e.g., BC) in the process? How did these organizations support the process of law making?

7. What was the view of your organization on the legalization of social enterprise? What were the views of other State agencies on the issue? What did CIEM do to gain support for the legalization of social enterprise? Give me an example.

Interview guide for Social enterprises and Non-Governmental Organizations

Purpose

The objective of the research is to understand the institutionalization of social enterprise in Vietnam. Specifically, I would like to investigate activities of several organizations to promote the development of social enterprises, including networking and policy making for social enterprise.

Section 1: General information

1. Tell me about yourself.

2. Tell me about your organization (mission and main activities).

Section 2: Activities to support social enterprises

1. Which activities of CSIP did you participate in? Give me an example. Which support did you receive from CSIP? Please specify.

2. Tell me about networking activities of CSIP. Give me an example.

3. In your opinion, what is the role of CSIP in the Vietnam social enterprise sector?

4. What was the role of CSIP in the making of policies for social enterprise?

5. Did you know BC? (If yes, ask: How did you know BC? Did you receive support from BC? In your opinion, what is the role of BC in the social enterprise sector? What is the role of BC in the law making process?

6. Did you know CIEM? (If yes, ask: How did you know CIEM? In your opinion, what is the role of CIEM in the law making?)

7. In the process of law making, did you participate in any activity of CSIP, BC and CIEM? If yes, ask: Tell me about this activity.

In your opinion, what was the role of social enterprises in the process?

8. What did CSIP and/or BC do to influence the law making?

9. What do you think about the legalization of social enterprise?

APPENDIX C: LIST OF DOCUMENTS

#	Document title	Type of document	Source
1	About us: British Council and social enterprise	News article	The Guardian (British Council Partner Zone)
2	Our Global Social Enterprise programme	-	-
3	Social enterprise in East Asia - video	-	-
4	Vietnam takes inspiration from British social enterprises	-	-
5	Ecotourism and legal structures in Vietnam	-	-
6	Sowing the seeds of social investment in Vietnam	-	-
7	Approved! Social enterprise receives legal status in Vietnam	-	-
8	Social Enterprise in Vietnam	Newsletter article	British Council (BC)
9	Students' Women Empowerment Movement	-	-
10	Vietnam Delegation attending Social Enterprise World Forum	-	-
11	Skills for social entrepreneurs	Website	-
12	Introduction of the social enterprise program	-	-
13	Report on social enterprise study tour in Philippines 16-22 March 2014	Report	-
14	A glance at social enterprises in Vietnam	Youtube page	-
15	Revised Enterprise Law 2014 (Fifth draft)	Enterprise Law related documents	Central Institute for Economic Management (CIEM)
16	Statement on Revised Enterprise Law Project	-	-
17	Report on Impact Assessment of Revised Enterprise Law Project	-	-
18	Social enterprise in Vietnam: Concept, Context and Policies (in collaboration with BC and CSIP)	Report	-
19	Presentation slides of workshop "Establishing an enabling environment for social enterprises: Experience from Vietnam and the UK"	Event documents	-
20	Forms used for social enterprise registration	-	-
21	Presentation slides "Decree 96/2015/NĐ-CP: Fundamental contents on social enterprise"	-	-
22	Presentation sildes "Enterprise Law: Fundamental changes"	-	-
23	CSIP work plan for year 7 (2015-2016)	Work plan	Centre for Social Initiatives Promotion (CSIP)
24	CSIP draft 3 year strategic plan (2015-2018)	Business plan	-

25	Business plan 2012-2014	Business plan	-
26	ICSO action research	Programs' materials	-
27	Master plan of the ICSO program	-	
28	Information sheet of the ICSO program	-	-
29	ICSO application form	-	-
30	ICSO Application Profile record	-	-
31	Organization Capacity Assessment (OCA) form & note form	-	-
32	FAQ - Why social enterprise?	-	-
33	Master plan of the SESP program	-	-
34	Information sheets of the SESP program	-	-
35	SESP application form	-	-
36	SESP Application Profile record	-	-
37	SE evaluation sheets	-	-
38	FAQ – SESP 2014?	-	-
39	Materials for training course "Start your social enterprise"	-	-
40	Presentation slides of the Impact Investment Program (IIP) 2014	-	-
41	Information sheets of the IIP program	-	-
42	Poster and information sheet of the S-Start Up initiative	-	-
43	Presentation slides of partnering organizations (CSIP and YUP Institute)	-	-
44	Preliminary report on social entrepreneurs 2008	Report	-
45	Final report Vietnam 2011 social enterprises mapping project	-	-
46	CSIP 5-year development journey 2008-2013	-	-
47	Newsletter No.8: "The Youth and Social Enterprise movement"	Newsletter	-
48	Newsletter No.7: "Mass media and the development of social enterprise in Vietnam"	-	-
49	Newsletter No.6	-	-
50	Newsletter No.5: "State policies for the development of social entrepreneurship"	-	-
51	Newsletter No.4: "Education for change"	-	-
52	Newsletter No.3: "Expanding the network and building an ecosystem for a positive environment for social enterprises"	-	-
53	Newsletter No.2" "Identifying potential social entrepreneurs"	-	-
54	Newsletter No.1: "World forum on social entrepreneurship"	-	-
55	Website www.csip.vn	Website	-

56	Social entrepreneurs and Social Entrepreneurs Support Program	Youtube page	-
57	https://vi-vn.facebook.com/csip.sevietnam	Facebook	-
58	Stakeholders' Meeting on Social Enterprises in Vietnam	Press release	-
59	Social Enterprises in Vietnam: Concept, Context and Policies	-	-
60	CSIP's press release for workshop "Social enterprise – Policy and Implementation"	Press release	-
61	Social investment forum 2014 information slides	Event documents	-
62	Social investment forum 2013 program book	-	-
63	Report no.1853/BC-UBKT13 on Preliminary Investigation of the revised Enterprise law project issued by Economic Committee of the National Assembly on 18th April 2014 (used for 27th meeting session of National Assembly Standing Committee)	-	Library of National Assembly – National Assembly Office (duthaoonline.quochoi.vn)
64	Report detailing contents of the revised Enterprise law project issued by Ministry of Planning and Investment on 21st April 2014 (used for 27th meeting session of National Assembly Standing Committee)	-	-
65	Statement no.166/TTr-CP on the revised Enterprise law Project issued by Government on 22nd May 2014 (used for 7th meeting session of Thirteenth National Assembly)	-	-
66	Report no.1896/BC-UBKT13 on Investigation of the revised Enterprise law project issued by Economic Committee of the National Assembly on 23rd May 2014 (used for 7th meeting session of Thirteenth National Assembly)	-	-
67	Report "Collecting opinions on several contents of the revised Enterprise law project" issued by National Assembly Standing Committee on 6 September 2014 (used for Meeting of National Assembly specialized representatives)	-	-
68	Report no.761/BC-UBTVQH13 issued by National Assembly Standing Committee on 28th October 2014 on Acceptance, readjustment, and justification of the revised Enterprise law project (submitted to Thirteenth National Assembly, at the 8th meeting)	-	-
69	Introducing social enterprise into Enterprise Law	News article	-
70	Enterprise Law 2014	Legal document	Government portal (vanban.chinhphu.vn)
71	Decree 96/2015/ND-CP specifying some regulations of the Enterprise Law	-	-

72	Circular 04/2016/TT-BKHDT detailing the forms used in social enterprise registration	-	Ministry of Planning and Investment (http://vbqppl.mpi.gov.vn)
73	VCCI comments on draft Decree specifying the Enterprise Law at VCCI conference on 13 May 2015	Event documents	Vietnam Chamber of Commerce and Industry (www.vibonline.com.vn)
74	Policy Dialogue on Social enterprise-Part 1 (6 June 2012)	Policy Dialogue Program	VTV1
75	Policy Dialogue on Social enterprise-Part 2 (18 June 2014)	-	-
76	Launching Social Entrepreneur Support Program (2009)	Television news	Info TV
77	Social entrepreneur ideas contest for students in Hanoi co-organized by British Council & CSIP (2009)	-	VTV1
78	Press conference "Introducing CSIP's Social Entrepreneurs Support Program 2010"	-	BTS
79	Regional Social Enterprise Knowledge & Partnership Symposium: Social Enterprise for a Sustainable Future in Asia (2010)	-	VTV1
80	Social enterprise topic – Interview with Mrs. Pham Kieu Oanh (2011)	Daily life program	VTV1
81	Social enterprises in Vietnam toward sustainable development (2011)	Vietnam Integration program	VTV1
82	Social entrepreneurs (2011)	Hello Vietnam program	VTV4
83	Understanding social enterprise (2011)	Let's Viet program	VTC9
84	CSIP - Interview with Mrs. Pham Kieu Oanh (2011)	Television news	Info TV
85	Workshop "Social enterprise in Vietnam: Concept, Context and Policies" (2012)	Good morning program	VTV1
86	Supporting policies for social enterprise – Interview with Mr. Nguyen Dinh Cung (2012)	Daily life program	VTV1
87	"The youth's talk on social enterprise" & Launching Vietnam Social Entrepreneurship Empowerment & Development program - VSEED (2013)	Open Vietnam program	VTC10- NETVIET
88	Social enterprises call for specific supporting policies (2013)	24h program	VTC14
89	Workshop "Empower Vietnamese Social Enterprises" (2013)	Open Vietnam program	VTC10-NETVIET
90	Workshop "Building enabling environment for social enterprise development: Experience from Vietnam and the United Kingdom" (2014)	Vietnam Integration program	VTC10- NETVIET

91	No.1: Partnership between Hanoi radio and television and British Council	Social Innovation and Development program series	Hanoi Radio - Television
92	No.2: Introduction to social enterprise	-	-
93	No.3: Supporting policies for social enterprise in the United Kingdom	-	-
94	No.4: Social enterprise KOTO	-	
95	No.8: Centre for Social Initiatives Promotion (CSIP)	-	-
96	No.9: Embedding social enterprise into universities	-	-
97	No.13: Social Enterprise World Forum 2014	-	-
98	No.19: Social Investment Forum 2014	-	-
99	No.22: Social Enterprise Support Program 2014	-	-
100	No.26: Social Entrepreneurship – The innovative approach towards sustainability for CSOs (27/1/2015)	-	-
101	No.30: Launching Vietnam Social Enterprise Network	-	-
102	No.34: Social enterprise movement in universities	-	-
103	No.36: Differences between charities and social enterprises	-	-
104	No.42: Vietnam Corporate Sustainability Forum 2015	-	-
105	No.45: Teaching social entrepreneurship in universities	-	-
106	No.57: Ecosystem for South Korean social enterprises	-	-
107	No.62: Social enterprise support project of British Council Business Investment Readiness	-	-
108	No.64: Social enterprise – Policy and Implementation	-	-
109	No.67: Connecting investment and business for social enterprises	-	-
110	No.72: Activities of social enterprises in 2015	-	-
111	No.80: Social enterprise development policy	-	-
112	No.87: Commenting on the draft circular for implementing law on social enterprise	-	-
113	Legal framework motivates the development of social enterprises	News article	www.toquoc.gov.vn
114	Creating legal environment for social enterprise development	-	www.daibieunhandan.vn
115	Revising Enterprise Law: Great opportunity for social enterprises	-	www.vtv.vn
116	Opinion on revised Enterprise Law: State enterprises and social enterprises as hot topics	-	www.baodautu.vn
117	Legalizing social enterprise	-	-
118	Legitimacy for social enterprise	-	-
119	Social enterprise should be legalized	-	www.dantri.com.vn
120	Building sustainable environment for social enterprise development	-	www.hanoimoi.com.vn

121	Social enterprise will be recognized	-	www.thesaigontimes.vn
122	Social Enterprise World Forum 2014 at Seoul, South Korea	-	www.business.gov.vn
123	Promoting business innovation and networking	-	www.baocongthuong.com.vn
124	Starting a social enterprise: Handbook for civil society organizations (2016)	Publication	CSIP
125	Case studies of social enterprises in Vietnam (2016)	Publication	BC, CIEM, and CFVG
126	Decree No. 69/2008/ND-CP on Incentive policies for the socialization of educational, vocational, healthcare, cultural, sportive and environmental activities	Legal document	Government portal
127	Legal framework for social enterprises in some countries and several supporting policies for social organizations in current Vietnam (2014)	Report	CIEM
128	Reforming the public sector: Transforming some public organizations in the education, training, and healthcare sectors into social enterprise models	Research paper	-
129	China Social Enterprise and Impact Investment Report	Report	Shanghai University Finance & Economics - Social Enterprise Research Center, Peking University Center for Civil Society Studies, the 21st Century Social Innovation Research Center, and the University of Pennsylvania School of Social Policy & Practice (consulted by CIEM in the creation of the law)
130	Legal framework for social economy and social enterprises – a comparative report (September 2012)	Report	European Center for Not-for-Profit Law (consulted by CIEM in the creation of the law)
131	A guide for legal forms for social enterprises (November 2011)	Publication	UK Department for Business Innovation & Skills (consulted by CIEM in the creation of the law)
132	State of Social Enterprise Survey 2015	Survey report	Social Enterprise UK (consulted by CIEM)

APPENDIX D: LEGAL DOCUMENTS ON SOCIAL ENTERPRISE

D.1. Extract of Decree 96/2015/ND-CP

THE GOVERNMENT	**SOCIALIST REPUBLIC OF VIETNAM**
-------	**Independence - Freedom - Happiness**

No.96/2015/ND-CP	*Hanoi, October 19, 2015*

DECREE

DETAILING A NUMBER OF ARTICLES OF THE LAW ON ENTERPRISES

Pursuant to the Law on Government Organization dated December 25, 2001;

Pursuant to the Law on Enterprises dated November 26, 2014;

At the request by the Minister of Planning and Investment;

The Government promulgates the Decree detailing a number of articles of the Law on Enterprises.

Article 1. Scope of regulation and subjects of application

1. This Decree details Articles 10, 44, 189 and 208 of the Law on Enterprises.

2. This Decree applies to enterprises, agencies, organizations and individuals as stipulated in Article 2 of the Law on Enterprises.

3. Regulations on the seal in this Decree are applied to joint-stock companies, limited liability companies, partnerships and private enterprises which make enterprise registration according to the regulations of the Law on Enterprise, the Investment Law. Organizations, units established under the following laws shall not apply regulations on the seal in this Decree but implement according to current regulations on managing and using the seal:

a) Law on Notarization;

b) Law on Lawyers;

c) Law on Judicial Assessment;

d) Law on Insurance Business;

đ) Law on Securities;

e) Law on Cooperatives.

Article 2. Development policy of social enterprises

1. The State encourages and creates conditions for organizations, individuals to establish social enterprises with operating goals for the purpose of solving social and environmental issues for community interests.

2. Social enterprises enjoy preferences and make investment assistance as stipulated by the law.

3. Social enterprises fully implement rights and obligations equivalent to each type of enterprise and other rights and obligations as prescribed by the Law on Enterprises and this Decree.

Article 3. Acceptance of donation

1. Social enterprises accept foreign non-governmental donation to perform the objective for solving social and environmental issues according to the legal regulations on accepting foreign non-governmental donation.

2. In addition to donations as prescribed at Clause 1 hereof, social enterprises may accept grants by assets, finance or technical support from individuals, agencies, domestic and foreign organizations who have had operation registration in Vietnam to perform the objective for solving social and environmental issues.

3. Orders, procedures for accepting grants prescribed at Clause 2 hereof shall be performed as follows:

a) The acceptance of donation must be made in writing. A written acceptance of donation shall include contents: Information about individuals, financing organizations, asset value or grant, time of implementation and request for granted enterprises, full names and signatures of authorized representatives of parties.

b) Within 05 working days from signing the written acceptance of donation, enterprises must notify the Department of Planning and Investment or the donation management agency of centrally-run provincial, city people's committees (hereinafter called the provincial people's committee) at which enterprises have headquarters to accept grants, an attached notice must include a written acceptance of donation.

4. Where contents of a written acceptance of donation as stipulated at Point a Clause 3 hereof change, social enterprises must notify the Department of Planning and Investment or the donation management agency of the provincial people's committee at which the headquarters of enterprises are located of contents of change upon orders, procedures as specified at Point b Clause 3 hereof.

Article 4. Registration of social enterprises

1. Social enterprises perform enterprise registration upon orders, procedures and documents equivalent to each type of business as prescribed at the Law on Enterprises.

2. A social enterprise is named as provided at Articles 38, 39, 40 and 42 of the Law on Enterprises and "social" term may be added to the private name of an enterprise.

Article 5. Public commitment to perform social and environmental targets of social enterprises

1. Social enterprises must notify the business registration agency of the Commitment to perform social and environmental targets to publicize on the national website when establishing enterprises or during their operation.

2. Where any contents of the Commitment to perform social and environmental targets change, social enterprises must notice the business registration agency of change contents within 05 working days from the date of change for the purpose of publicizing on the national website. An attached notice must include an amended and restated commitment to perform social and environmental targets.

3. The business registration agency updates information into company records and publicizes on the national website within 03 working days from the date of receiving notices according to Clauses 1 and 2 hereof.

4. A commitment to perform social and environmental targets of social enterprises is made in the form and consists of the following contents:

a) Social and environmental issues; intended mode of implementation for the purpose of solving such social and environmental issues.

b) Period of implementation of activities for the purpose of solving social and environmental issues.

c) The percentage (%) of annual retained profits is reinvested to solve social and environmental issues.

d) Principles and mode of using donations from organizations and individuals, principles and mode of handling leftover donation when any enterprise is dissolved or changed to a normal enterprise (if any).

đ) Full name, signature of private company owner for private companies; general partner for partnerships; individual members, shareholders, legal representative or authorized representative of institutional members, shareholders for limited liability companies and joint stock companies.

5. Decision of members' council /general meeting of shareholders on changing contents of the Commitment to perform social and environmental targets must be adopted upon voting rate provided at Point b Clause 3 Article 60 and Clause 1 Article 144 of the Law on Enterprises for social enterprises which are operated in the form of limited liability company and join stock company.

Article 6. Termination of the Commitment to perform social and environment of social enterprises

1. Any social enterprise shall terminate the Commitment to perform social and environmental targets in the following cases:

a) The period of the Commitment to perform social and environmental targets expires.

b) Social and environmental issues in the Commitment to perform social and environmental targets change or do not exist.

c) Not implement or not fully implement the Commitment to perform social and environmental targets and retained profits for reinvestment.

d) Other cases as determined by enterprises or competent State agencies.

2. In case of terminating the Commitment to perform social and environmental targets of social enterprises, all received asset or finance balances of donation must be returned to donating individuals, agencies, organizations or forwarded to other social enterprises, other organizations with equivalent social targets. Social enterprises shall only terminate the Commitment to perform social and environmental targets if they ensure to fully pay

debts and other asset obligations after handling the balance of donation received by enterprises.

3. Decision of members' council /general meeting of shareholders on terminating the Commitment to perform social and environmental targets must be adopted upon voting rate provided at Point b Clause 3 Article 60 and Clause 1 Article 144 of the Law on Enterprises for social enterprises which operate in the form of limited liability companies and join stock companies.

4. Social enterprises must notify the Business Registration Agency of terminating the Commitment to perform social and environment targets within 05 working days from the date of making a termination decision to publicize on the national website. An attached notice must include the following documents:

a) Decision and a copy of meeting minutes of enterprises or decision of competent State agencies (if any), of which any reasons for termination are specified.

b) Agreement with related individuals, organizations on handling asset or finance balances for donation sources received by social enterprises (if any).

5. The business registration agency updates information into company records and publicizes enterprise registration on the national website within 03 working days from the date of receiving notices.

Article 7. Change of Social Sponsoring Centres, social funds and charitable funds into social enterprises

1. Social sponsoring centres, social funds, charitable funds may use all their assets, rights and obligations to register as social enterprises when having a written decision authorizing to change into social enterprises of competent agencies which have issued the Establishment License to social sponsoring centres, social funds and charitable funds.

2. Social enterprises, after being registered, naturally inherit all legal rights and interests; take responsibility for debts, including tax debt, labour contract and other obligations of social sponsoring centres, social funds and charitable funds. Social sponsoring centres, social funds and charitable funds shall terminate their operation from the date when the Certificate of enterprise registration is issued to social enterprises.

Article 8. Division, separation, consolidation, merger and dissolution of social enterprises

1. The division, separation, consolidation, merger and dissolution of social enterprises shall be made in the following cases:

a) A social enterprise shall be divided or separated into social enterprises.

b) Enterprises and social enterprises are consolidated into social enterprises.

c) Enterprises and social enterprises are merged into social enterprises.

2. Documents, orders, procedures for division, separation, consolidation and merge of social enterprises shall be made in accordance with the regulations of the Law on Enterprises.

3. In case of dissolving social enterprises, asset or finance balances against asset, finance sources received by social enterprises must be returned to donating individuals, agencies, organizations or forwarded to other social enterprises, other organizations with equivalent social targets.

Documents, orders, procedures for dissolving social enterprises shall be made according to the equivalent regulations on dissolving enterprises of the Law on Enterprises. Where social enterprises have asset or finance balances for received donation sources, dissolution documents must include agreement with related individuals, organizations on handling asset or finance balances for donation sources received by social enterprises.

Article 9. Responsibilities of private company owners, members and shareholders of social enterprises

1. Private company owners, members and shareholders of social enterprises may transfer their contributed capital, stocks to other organizations, individuals if they commit to continue implementing social and environmental targets.

2. Any shareholders who have affixed their signatures on the Commitment to perform social and environment targets may only transfer their stocks as provided in Clause 3 Article 119 of the Law on Enterprises in the period of the Commitment to perform social and environmental targets.

3. Social enterprises must maintain social and environmental targets, retained profits for reinvestment and other contents mentioned in the Commitment to perform social and environmental targets during their operation. In case of failure or failing to fully implement the Commitment to perform social and environmental targets and retained profits for reinvestment, social enterprises must return all profits, donation exclusively reserved for social enterprises. At the same time, private company owners for private companies, members for partnerships and limited liability companies and shareholders for joint stock companies affix their signatures on the Commitment to perform social and environmental targets and the Board of Directors' members of joint stock companies jointly take responsibility to return received preferential amounts, grants and pay damages arising in case social enterprises violate these clauses.

Article 10. Public operation of social enterprises

1. In case of regularly receiving preferential donation amounts, social enterprises must send the Department of Planning and Investment or the donation management agency under provincial people's committees at which social enterprises are located reports on social assessment for performed business activities no later than 90 days from the expiry date of the fiscal year.

2. Report on social impact assessment exercised under the form includes the following contents:

a) Enterprise name, code.

b) Received preferential, donation amounts.

c) Activities performed in the year by enterprises; social and environmental issues solved by enterprises.

d) Interests and social impacts gained by enterprises and equivalent groups of beneficiary subject; specify demonstrative figures about impacts and interests gained (if any).

3. Organizations and individuals are entitled to request the Department of Planning and Investment or the donation management agency under provincial people's committees at which social enterprises are located to supply information, a copy of the Report on social impact assessment and the written acceptance of donation filed at such agency.

The Department of Planning and Investment or the donation management agency under provincial people's committees is obliged to provide information as requested by organizations, individuals in as adequate and timely manner.

Article 11. Monitoring, supervising activities of social enterprises

1. Provincial people's committees take responsibility to monitor, supervise social enterprises with their head office located in their provinces, cities. The Department of Planning and Investment or the donation management agency under provincial people's committees acts as a focal point of provincial people's committees in monitoring, supervising social enterprises. Monitoring, supervising activities of social enterprises shall be made in the following manner:

a) To request enterprises to make report on complying with the Commitment to perform social and environmental targets in any required case.

b) To directly check or request competent State agencies to check enterprises under contents of the Commitment to perform social and environmental targets.

2. Monitoring, supervising social enterprises at Clause 1 hereof shall be made according to orders and procedures as follows:

a) To request that reports on complying the Commitment to perform social and environmental targets must be made in writing, of which any reason and specific contents of request; implementation period and method of requests are specified.

b) State agencies may directly check enterprises after at least 15 days from the date of sending notice of examination request to enterprises.

c) Within 05 working days from the expiry date of checking social enterprises, checking agencies must give a written report on examination results. Such report must be sent to social enterprises, provincial people's committees and relevant agencies under provincial people's committees.

D.2. Circular 04/2016/TT-BKHDT

Ministry of Planning and Investment	SOCIALIST REPUBLIC OF VIETNAM
-------	Independence - Freedom - Happiness

No. 04/2016/TT-BKHDT	*Hanoi, May 17, 2016*

CIRCULAR

Detailing the forms used in social enterprise registration according to Decree No. 96/2015/ND-CP dated October 19, 2015 detailing a number of articles of the Law on Enterprises

_____

Pursuant to the Law on Enterprises No. 68/2014/QH13 dated November 26, 2014;

Pursuant to Decree No. 96/2015/ND-CP of the Government dated October 19, 2015 detailing a number of articles of the Enterprise Law;

Pursuant to Decree No. 116/2008/ND-CP of the Government dated November 14, 2008 detailing mission, functions, competences and organization of Ministry of Planning and Investment;

At the request by the President of Central Institute for Economic Management;

Minister of Planning and Investment promulgates the Circular detailing the forms used in social enterprise registration according to Decree No. 96/2015/ND-CP of the Government dated October 19, 2015 detailing a number of articles of the Law on Enterprises.

Article 1. Scope of regulation and subjects of application

1. The circular provides details about the form text used in implementing procedures for social enterprise registration according to Decree No. 96/2015/ND-CP dated October 19, 2015 detailing a number of articles of the Law on Enterprises (called Decree No. 96/2015/ND-CP hereafter).

2. The circular applies to enterprises, agencies, organizations, and individuals as prescribed in Item 2, Article 1, Decree No. 96/2015/ND-CP.

Article 2. Forms used in procedures for social enterprise registration

The following forms are issued in the attachement of this Circular:

a) Form 1: Statement of commitments to fulfill social and environmental objectives

b) Form 2: Notice of adjustments to social and environmental commitments

c) Form 3: Notice of termination of social and environmental commitments

d) Form 4: Notice of receipt of sponsorship/aid;

e) Form 5: Notice of adjustments to sponsorship/aid;

f) Form 6: Social and Environmental Impact Assessment Report.

Article 3. Organization for implementation

1. The circular comes into effect from July 1st, 2016.

2. During the process of implementating the circular, when there are difficulties (if any), related organizations, individuals, and agencies respond to Ministry of Planning and Investment for more guidance.

Minister

Nguyen Chi Dung

Form 1

ENTERPRISE NAME	SOCIALIST REPUBLIC OF VIETNAM
-------	Independence - Freedom - Happiness

No. …	*…, Date*

Statement of commitments to fulfill social and environmental objectives

To: [Business Registration Office, province/ city]

Enterprise Name (written in capital letters): ....

Enterprise code: ☐☐☐☐☐☐☐☐☐☐

(Note: leave blank in case submitting together with documents for registration of a new enterprise)

We, those who sign hereafter, read and acknowledged rights and obligations of enterprise owners, members, shareholders, and social enterprises as prescribed by the Law on Enterprises and decrees detailing its implementation; and commit to fulfill properly and adequately social and environmental objectives as follows:

1. Social and environmental objectives, resolution methods:

[Note: The enterprise can fill in this statement of commitments or write a separate text then attach it to this statement]

Social and environmental issues targeted by the enterprise	Business approach and mode of the enterprise
…..	…..
[Note: describe social and environmental issues that the enterprise wishes to address via business activities)	[Note: describe the business approach and mode that the enterprise plans to implement, such as: What are the products and services? Where does the income come from? Probably state

	intended economic, social, and environmental indicators (qualitative/ quantitative)? State the beneficiary groups. Explain why the enterprise's activities contribute to address social and environmental issues as described in the next column.]

2. Period of implementation of activities for the purpose of solving social and environmental issues

[Note: The enterprise ticks one of two following choices.]

□ Permanent

□ …years from [day/month/year]: …/…/….

3. The percentage of annual retained profits to reinvest in registered social and environmental objectives.

[Note: According to item 1 Article 10 of the Law on Enterprises, the minimum percentage retained by the enterprise is 51% of its total annual profits. The enterprise must determine the percentage of annual retained profits from 51% to 100% of its total annual profits].

The enterprise retains: …% of the total profits (in case the enterprise has profits).

4. Principles and mode of handling leftover donation when the enterprise is dissolved or the period of commitment to fulfill social and environmental objectives terminates in case the enterprise receives any donation.

[Note: the enterprise can fill in this content or leave it blank. However, the enterprise must notice:

According to item 2 Article 6 of Decree 96/2015/ND-CP detailing a number of articles of the Law on Enterprises: In case of terminating the Commitment to perform social and environmental targets of social enterprises, all received asset or finance balances of donation must be returned to donating individuals, agencies, organizations or forwarded to other social enterprises, other organizations with equivalent social targets.

According to item 3 Article 8 of Decree 96/2015/ND-CP detailing a number of articles of the Law on Enterprises: In case of dissolving social enterprises, asset or finance balances against asset, finance sources received by social enterprises must be returned to donating individuals, agencies, organizations or forwarded to other social enterprises, other organizations with equivalent social targets.]

5. Signature

[Note: In case this commitment is submitted together with business registration documents of a new enterprise, the following person must sign and write his or her full name.]

a. For a private enterprise: owner of the private enterprise.

b. For a partnership company: partnership members

c. For a limited liability ompany:

   - Individual members.

   - Legal representative or authorized representative for organization members.

d. For a joint stock company:

   - Individual founder shareholders. Other individual shareholders if these shareholders agree on the above commitment and want to sign this commitment together with founder shareholders;

   - Legal representative or authorized representative for founder organization shareholders. Legal representative or authorized representative for other organization shareholders, if these shareholders agree on the above commitment and want to sign this commitment together with founder shareholders;

[Note: In case this commitment is submitted after business registration, the following person must sign and write his or her full name]

a. For a private enterprise: owner of the private enterprise.

b. For a partnership company, a limited liability ompany, a joint stock company: Legal representative.

6. Attached documents

[Note: In case this commitment is submitted after business registration, attach the following documents]

☐ Decision of the enterprise to approve the above contents.

☐ A copy of the minute of board member meetings for limited liability companies of more than 2 members, of the business owner or board member or Chairman for one member limited liability companies, of Shareholder meetings for joint stock companies, partnership members for partnership companies when approving the above contents.

Form 2

<table>
<tr><td align="center">ENTERPRISE NAME

No. …</td><td align="center">SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

…, Date</td></tr>
</table>

Notice of adjustments to social and environmental commitments

To: [Note: Write clearly the name of the Business Registration Office, province/ city]

Enterprise Name (written in capital letters): ....

Enterprise code: □□□□□□□□□□

(Note: leave blank in case submitting together with documents for registration of a new enterprise)

We, those who sign hereafter, read and acknowledged rights and obligations of enterprise owners, members, shareholders, and social enterprises as prescribed by the Law on Enterprises and decrees detailing its implementation; and register to adjust the content of the commitment to fulfill social and environmental objectives as follows:

[Note: the enterprise fills in items where there is any adjustment; leave other items blank or just write "No" if there is no adjustment]

1. Social and environmental objectives, resolution methods:

[Note: The enterprise can fill in this statement of commitments or write a separate text then attach it to this statement]

<table>
<tr><td colspan="2">a. Social and environmental issues that the enterprise commits to address</td></tr>
<tr><td>…..

[Note: Write clearly contents of the most recent commitment]</td><td>…..

[Note: Write clearly adjustments and reasons for the adjustments]</td></tr>
<tr><td colspan="2">b. Business approach and mode of the enterprise</td></tr>
<tr><td>…..</td><td>…..</td></tr>
</table>

[Note: Write clearly contents of the most recent commitment]	[Note: Write clearly adjustments and reasons for the adjustments]

2. Period of implementation of activities for the purpose of solving social and environmental issues

….. [Note: Write clearly the period of the most recent commitment]	….. [Note: Write clearly adjustments to the period and reasons for the adjustments]

3. The percentage of annual retained profits to reinvest in registered social and environmental objectives.

[Note: According to item 1 Article 10 of the Law on Enterprises, the minimum percentage retained by the enterprise is 51% of its total annual profits. The enterprise must determine the percentage of annual retained profits from 51% to 100% of its total annual profits].

….. [Note: Write clearly the percentage of annual retained profits of the most recent commitment]	….. [Note: Write clearly adjustments to the percentage of annual retained profits and reasons for the adjustments]

4. Principles and mode of handling leftover donation when the enterprise is dissolved or the period of commitment to fulfill social and environmental objectives terminates in case the enterprise receives any donation.

[Note: the enterprise can fill in this content or leave it blank. However, the enterprise must notice:

According to item 2 Article 6 of Decree 96/2015/ND-CP detailing a number of articles of the Law on Enterprises: In case of terminating the Commitment to perform social and environmental targets of social enterprises, all received asset or finance balances of

donation must be returned to donating individuals, agencies, organizations or forwarded to other social enterprises, other organizations with equivalent social targets.

According to item 3 Article 8 of Decree 96/2015/ND-CP detailing a number of articles of the Law on Enterprises: In case of dissolving social enterprises, asset or finance balances against asset, finance sources received by social enterprises must be returned to donating individuals, agencies, organizations or forwarded to other social enterprises, other organizations with equivalent social targets.]

…..	…..
[Note: Write clearly contents of the most recent commitment]	[Note: Write clearly adjustments and reasons for the adjustments]

5. Signature [Note: The following person must sign and write his or her full name]

a. For a private enterprise: owner of the private enterprise.

b. For a partnership company, a limited liability ompany, a joint stock company: Legal representative.

6. Attached documents

[Note: the enterprise must attach the following documents]

☐ Decision of the enterprise to approve the above contents.

☐ A copy of the minute of board member meetings for limited liability companies of more than 2 members, of the business owner or board member or Chairman for one member limited liability companies, of Shareholder meetings for joint stock companies, partnership members for partnership companies when approving the above contents.

Form 3

ENTERPRISE NAME	SOCIALIST REPUBLIC OF VIETNAM
-------	Independence - Freedom - Happiness

No. …	*…, Date*

Notice of termination of social and environmental commitments

To: [Note: Write clearly the name of the Business Registration Office, province/ city]

1. Enterprise Name (written in capital letters): ....

2. Enterprise code: □□□□□□□□□□

3. After reading and acknowledging the rights and obligations of enterprise owners, members, shareholders, and social enterprises as prescribed by the Law on Enterprises and decrees detailing its implementation, the enterprise notice the termination of social and environmental commitments for the following reasons:

…

4. Signature [Note: The following person must sign and write his or her full name]

a. For a private enterprise: owner of the private enterprise.

b. For a partnership company, a limited liability ompany, a joint stock company: Legal representative.

5. Attached documents

[Note: the enterprise must attach the following documents]

□ Decision of the enterprise to approve the above contents.

□ A copy of the minute of board member meetings for limited liability companies of more than 2 members, of the business owner or board member or Chairman for one member limited liability companies, of Shareholder meetings for joint stock companies, partnership members for partnership companies when approving the above contents.

□ Decision of the competent state agency (if any)

□ A copy of the agreement of handling the received asset or finance balances of donation.

Form 4

ENTERPRISE NAME	SOCIALIST REPUBLIC OF VIETNAM
-------	Independence - Freedom - Happiness

No. …	*…, Date*

Notice of receipt of sponsorship/aid

To: [Note: Write clearly the name of the Business Registration Office, province/ city]

Enterprise Name (written in capital letters): ....

Enterprise code: □□□□□□□□□□

Notice the receipt of sponsorship/aid as follows:

1. Information about the donating individual:

Name:..

Nationality: ....

ID card/passport number: ....

Permanent address: ....

2. Information about the donating organization:

Name of Organization: ....

Enterprise code or establishment decision number: ....

Headquarters address: ....

Information about the organization representative: ....

Name: ....

Nationality: ....

ID card/passport number: ....

Permanent address: ....

3. Information about the types of asset, value and mode of donation:

…

4. Summary of purposes and principles of using the donation (if any):

…

5. Time of using the donation [requirements for the enterprise receiving the donation]:

…

6. Signature [Note: The following person must sign and write his or her full name]

    a. For a private enterprise: owner of the private enterprise.

    b. For a partnership company, a limited liability ompany, a joint stock company: Legal representative.

5. Attached documents

[Note: the enterprise must attach the following documents]

☐ A copy of the agreement of receipt of donation.

☐ Approval decision of of receipt of donation (if any)

☐ Other documents [if any; write clearly the name of the documents]:…

Form 5

<table>
<tr><td align="center">ENTERPRISE NAME</td><td align="center">SOCIALIST REPUBLIC OF VIETNAM</td></tr>
<tr><td align="center">-------</td><td align="center">Independence - Freedom - Happiness</td></tr>
<tr><td></td><td align="center">---------------</td></tr>
<tr><td align="center">No. …</td><td align="center">*…, Date*</td></tr>
</table>

Notice of adjustments to sponsorship/aid;

To: [Note: Write clearly the name of the Business Registration Office, province/ city]

Enterprise Name (written in capital letters): ....

Enterprise code: ☐☐☐☐☐☐☐☐☐☐

Notice the adjustments to sponsorship/aid as follows:

1. Information about the donating individual:

Name: ....

Nationality: ....

ID card/passport number: ....

Permanent address: ....

2. Information about the donating organization:

Name of Organization: ....

Enterprise code or establishment decision number: ....

Headquarters address: ....

Information about the organization representative: ....

Name: ....

Nationality: ....

ID card/passport number: ....

Permanent address: ....

3. Adjustments to information about the types of asset, value and mode of donation:

…

4. Summary of adjustments to purposes and principles of using the donation (if any):

…

5. Adjustments to time of using the donation [requirements for the enterprise receiving the donation]:

…

6. Signature [Note: The following person must sign and write his or her full name]

    a. For a private enterprise: owner of the private enterprise.

    b. For a partnership company, a limited liability ompany, a joint stock company: Legal representative.

7. Attached documents

[Note: the enterprise must attach the following documents]

☐ A copy of the agreement of receipt of donation [for adjustments in contents 3, 4, and 5 of this form]

☐ Approval decision of of receipt of donation (if any)

☐ Other documents [if any; write clearly the name of the documents]:…

Form 6

Social and Environmental Impact Assessment Report

(Applies to social enterprises)

To: [Note: Write clearly the name of the Business Registration Office, province/ city]

Enterprise Name (written in capital letters): ....

Enterprise code: □□□□□□□□□□□

The enterprise reports the results of implementing committed social and environmental objectives in the year … as follows:

1. Results and levels of performing the committed social and environmental objectives.

Describe the activities implemented to address committed social and environmental objectives	Results/ indicators obtained from the activities as stated in the next column	Assessment of the performance in addressing social and environmental issues compared with the commitments
… [Note: Describe important activities performed by the enterprise in the year]	… [Note: State clearly the obtained results, including: Beneficiary? Level of beneficiary? Compare the obtained indicators with initial	… [Note: based on the obtained results, assess the impact level compared with the commitments]

	indicators as stated in the commitments to fulfill social and environmental objectives (if any)]	

2. Receipt and use of sponsorship/aid:

a) Total value of donation received (up to December, 31st …, cumulative over years):…VND.

b) Total value of donation spent (up to December, 31st …, cumulative over years):…VND.

c) Total value of donation received (in the year …):…VND.

d) Total value of donation spent (in the year …):…VND.

3. The percentage of annual retained profits to reinvest in committed social and environmental objectives.

Total value:…; accounting for … % of total profits.

4. Signature [Note: The following person must sign and write his or her full name]

    a. For a private enterprise: owner of the private enterprise.

    b. For a partnership company, a limited liability ompany, a joint stock company: Legal representative.

APPENDIX E. OUTCOMES OF CONTEXTUAL BRIDGING

E.1. List of social enterprises registered under the new law

No.	Enterprise code	Enterprise name	Enterprise type	Date of establishment/ change
1	0101234967	KOTO Company Ltd.	Single-member limited liability company	April 22, 2002 June 17, 2016
2	0311217358	Me kong Quilts Company Ltd.	Multi-member limited liability company	October 6, 2011 September 21, 2016
3	0107364923	Vsmile Social Enterprise Company Ltd.	Multi-member limited liability company	March 22, 2016
4	0313855042	Tourism Advisory Board Social Enterprise Company Ltd.	Multi-member limited liability company	June 10, 2016
5	5100440564	Education for Ha Giang Highland Community	Multi-member limited liability company	June 23, 2016
6	0313952293	Ivy Care Social Enterprise Company Ltd.	Single-member limited liability company	August 5, 2016
7	0107548769	Vietnam Initiative Social Enterprise Joint Stock Company	Joint stock company	August 29, 2016
8	0107565080	Iviet Social Enterprise Company Ltd.	Multi-member limited liability company	September 14, 2016
9	0107609242	Lighthouse Social Enterprise Company Ltd.	Multi-member limited liability company	October 24, 2016
10	4101475511	Outward Bound Vietnam Social Enterprise Ltd.	Multi-member limited liability company	November 7, 2016
11	0107633703	Kids Need Books Social Enterprise Company Ltd.	Multi-member limited liability company	November 15, 2016
12	0314127670	Hoang Sa Social Enterprise Company Ltd.	Multi-member limited liability company	November 24, 2016
13	0107633365	Vietnam Sustainability Social Enterprise Company Ltd.	Multi-member limited liability company	November 14, 2016
14	0314104031	Thuan Truong Community Development Social Enterprise Company Ltd.	Multi-member limited liability company	November 9, 2016
15	0314130088	Nu cuoi Social Enterprise Company Ltd.	Multi-member limited liability company	November 25, 2016
16	0314149089	Toward the Future Social Enterprise Company Ltd.	Multi-member limited liability company	December 7, 2016

Source : National Business Registration Portal

E.2. Impacts of the new law

The new law has certain impacts on different "types" of organizations that operate as "social enterprises" in Vietnam: (1) newly established social enterprises, (2) existing enterprises and (3) non governmental organizations that operate like social enterprises.

(1) For newly established social enterprises (after the law):

In general, the procedures and documents of social enterprise registration are quite simple. According to the new law, social enterprises need to submit similar documents for registration of a normal enterprise (depending on the chosen forms of enterprise, i.e., single-member limited liability company, multi-member limited liability company, joint stock company, or private company) plus a statement of commitments to fulfill social and environmental objectives (Form 1 in Circular No. 04/2016/TT-BKHDT dated on May 17, 2016). Some social enterprises also consulted lawyers and received legal support in their registration.

> *Actually, before when we establish the enterprise, we operate according to a normal enterprise model…When there are regulations on social enterprise registration, thus we follow two steps. That is, first register as a normal enterprise. When the Planning and Investment Department accepted the registration of our social objective, thus we implemented the second step, which is registering the social objective with the Planning and Investment Department. We commit to implement our commitment to fulfill the social objective within 15 years. The enterprise name that we register since the beginning includes the term "social enterprise". But the registration license (of a social enterprise) is similar to that of a normal enterprise, except there is an additional line "register as a social enterprise". (#55-Vsmile)*

> *We got support from the office of NHQuang & Associates. They know very well regulations, thus advised and guided us how to do. Therefore, we did not encounter as many as difficulties. (#55-Vsmile)*

> *Actually, I find not difficult at all. If we ourselves did this, it would be difficult. But when a well-known law company supported us, I find it very easy. (#56-Ivy Care)*

> *It (the registration process) is not difficult. (It's) because I got consultancy and support from lawyers. (#53-Thuan Truong)*

For these enterprises, the new law has positive impacts on them because for the first time, they are officially recognized as social enterprises (i.e., enterprises solving social and environmental issues through their business). As such, social enterprises gain the legitimacy they need for their operation. For some social enterprises, registration as a social enterprise contributes to building their reputation.

> *There is not any change, except (social enterprises) being officially recognized. (#51-Kids need books)*

> *There is a small change. For example, before we were not recognized, we operated like a normal enterprise. After, when we are officially registered (as a social enterprise), we get legitimacy. We have a legal entity; we claim that we are a social enterprise. (#55-Vsmile)*

They find it easier to communicate about the enterprises' social mission and activities with their stakeholders such as employees, customers, and competent authorities, etc.

> *In addition to official recognition as a social enterprise, the current regulations support us a lot…In general, Circular 04 is very useful. It helps us a lot. Not only in working with State agencies but also in directing our staff, employees toward the implementation of that Decree and Circular because we do social work, thus our primary objective is to benefit the community, not doing business, generating income. Of course, every social enterprise must do business and have income, but we prioritize the community, set aside financial issues to serve the community…Communicate with them (stakeholders) more easily. They understand what our enterprise is doing. (#54-EHC)*

> *It (social enterprise registration) helps us a lot. Because when we have long-term strategies to appeal shareholders or when we want to organize any event of the company, people find our social enterprise closer. Given the enterprise name, people think that our enterprise is doing something more social, thus they come to us more quickly. When I approach someone, it (being a social enterprise) is closer to him/her compared with being simply a limited liability company. (#56-Ivy Care)*

Social entrepreneurs feel motivated and encouraged by the new law.

> *Actually I think this law is an encouragement for new social entrepreneurs, new enterprises. They do not intend to open a social enterprise, now that there is some encouragement and incentives for social enterprises, thus they may perhaps consider the enterprise establishment. (#31-Dichung)*

Many of them decided to establish a social enterprise because they think that social enterprises will gain inducements from the government. Some of them expect more incentives for social enterprises in the future. This was evident in the following quotes:

> *Because we do social work and want to have a legal entity, thus social enterprise registration is better. Comparing a social enterprise with a limited liability company, although (the concept of) social enterprise is new, however we expect that it will have incentives later. It means the State and public authority reserve more incentives for it. (#53-Thuan Truong)*

> *Currently, my wish is that the State has support policies for social enterprises, especially newly established social enterprises like us for example. (#54-EHC)*

The new law is also the foundation for social enterprise operation. They have a more transparent mechanism related to monitoring social enterprises' performance of social and environmental objectives, receiving and reporting sponsorship and aid.

> *We were an independent group. We were originally a community benefit organization. We did not have a legal entity. When we establish this (social enterprise), we thus have a legal entity and more responsibilities for what we did before…Responsible for many things such as finance, then everything related to our social enterprise. (#53-Thuan Truong)*

> *Second, we report social activities more easily to State agencies. Previously, we did not know the reporting mechanism. That is, we received then simply spent aids. We did not know whom to report. When a State agency came to check, we did not know how to explain. Currently, we have a mechanism to report our social objectives, and then we have development activities to contribute to society. We have a better reporting mechanism. (#55-Vsmile)*

Some social enterprises can take economic advantage of the new law. Specifically, they can receive (non-refundable) aid/sponsorship (e.g., those in the form of impact investments).

> *I know that KOTO registered to change into a social enterprise. I think they have the advantage of receiving aid more easily. Before, they did not register as such, receiving aid is very complex. But now social enterprises can receive aid more easily. In our case, it (donation acceptance) is not relevant, thus I think it does not make sense in that point. (#31-Dichung)*

Second, when we have the need for receiving aids and investments from local and foreign organizations, our receipt of those aids and preferential investments is easier compared with that of a normal enterprise before. (#55-Vsmile)

(2) For well established enterprises that operate like social enterprises (before the law), there are two cases:

Currently, there are only two organizations (KOTO – Know One Teach One and Mekong Quilts) that changed into social enterprises according to the new law. There are two reasons for that change. First, they can get legitimacy and enhance reputation for what they have been done for a long time.

The main impact is that KOTO has changed from a pure limited liability company into a social enterprise… When KOTO implemented promotional activities previously, we did not include the term social enterprise. Now, KOTO is already a social enterprise, our communications are different. Our reputation is much better. (#52-KOTO)

Actually, before, social enterprises were not identified who they are. Now, they are identified as social enterprises. This provides them strong spiritual support. Another change is that they review information in the law, and then apply into their enterprises to meet requirements for a social enterprise in accordance with the Vietnamese law. Nearly everyone use this (the law) as a basis for changing themselves. (#45-Northwest Center)

Second, the new law enables them to overcome some difficulties in their operation (e.g., employing international volunteers and receiving international aid).

Actually, when I read, I saw nothing beneficial. I find that other enterprises do not find benefits because they do not encounter the same problems as ours. They are local enterprises…Their staff are disabled people, thus they get State incentives such as tax reduction or exemption. So, they find not need to change. But we have encountered a problem that we need to change (into a social enterprise). Last year, we frequently receive international volunteers. When we asked for work permits for them, we could not do this with our limited liability company license. Ministry of Internal Affairs always says that we evade taxes. But we don't pay them salaries. Thus, we never get the permission. We never get visas for volunteers. They say that if we are a NGO or something like that, they will grant the permission. Therefore, I think if we change into a social enterprise, we can do that. (#21-Mekong Quilts)

According to these two enterprises, there is no adjustment in their operational model and activities after the legal change. Because before the law, they already re-invested their

total profits (if any) into their social programs (e.g., free vocational training and creating sustainable livelihoods for their beneficiaries).

> *Other things are unchanged because the nature of KOTO has always been a social enterprise. The total revenues are reinvested into social activities, which are vocational training for disadvantaged children. (#52-KOTO)*

Most organizations choose to not change into social enterprises according to the new law because they do not see many advantages (incentives) for social enterprises for the time being.

> *For newly registered enterprises, they can register as social enterprises. For well-established enterprises which want to change into social enterprises, they can do this. But I'm so busy with operations of the enterprise and I think the change now can not solve anything, thus we have not changed yet. (#31-Dichung)*

> *I intend to change into a social enterprise in accordance with the law. However, the current law is not specific regarding taxes and incentives for social enterprises. Thus, I have not changed yet. The law only recognizes social enterprises. There is no impact on (incentive for) social enterprises. (#32-SapaOchau)*

Although these organizations show their wish for officially changing into social enterprises, they are reluctant to do so. Most of them say that the new law requires social enterprises to be more transparent and accountable in implementing and reporting on their social and environmental objectives (see Appendix D.2 for 6 forms in Circular No. 04/2016/TT-BKHDT).

> *Actually, after attending conferences on social enterprise in the new law, some social enterprises in Ho Chi Minh City don't want to change into social enterprises (according to the law). They do not find any incentive although it's written in the law that income tax will be cut of 10%. Normally, (ordinary enterprises) have to pay 20%, but social enterprises will pay 10%. That's it. This is beneficial. But we have to do many reports. For that reason, only we change into a social enterprise here. For that reason, they (other social enterprises) don't want to change. (#21-Mekong Quilts)*

> *Yes, I plan to change. (#45-Northwest Center)*

More specifically, social enterprises must provide not only a statement of commitments to fulfill social and environmental objectives (Form 1) but also a social and environmental impact assessment report (Form 6) to local business registration office. They also have to notice the business registration office their receipt of and adjustment to sponsorship/aid (Form 4 and Form 5) and any adjustment to or termination of social and environmental commitments (Form 2 and Form 3). In addition, there have been only legal documents detailing social enterprise registration. Other specific regulations on operational issues of social enterprises (e.g., enterprise income tax, land lease, etc.) are still lacking.

> *The Law on Enterprise is changed but other laws such as tax law and regulations on donation acceptance have not been changed yet. Thus, there is nothing new. Social enterprise registration is just the first step. The introduction of social enterprise into the Law on Enterprises took 5 years, thus for other laws to be changed, it will take a similar period of time, about 5-10 years more. (#52-KOTO)*

Although before the Law on Enterprises 2014, the Vietnamese Government issued Decree No. 69/2008/ND-CP on Incentive policies for the socialization of educational, vocational, healthcare, cultural, sportive and environmental activities dated on May 30, 2008 for non-state establishments [5], the execution of this decree has been very limited. According to a report of CIEM, a circular specifying the implementation of this decree is still lacking. In practice, non-state establishments that meet criteria of Decree No. 69/2008/ND-CP (including social enterprises) have not enjoyed incentive policies regarding land allotment and lease, enterprise income tax, and loans as stated in this decree yet.

For the above mentioned reasons, these organizations remain their legal status (i.e., being either a NGO or a traditional company). Despite this, some of them started to

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[5] Decree No. 69/2008/ND-CP applies to non-state establishments that invest into education-training, vocational training; healthcare; culture; physical training and sports; and the environment. As social enterprises aim at addressing social and environmental issues, it is obvious that they can get incentives prescribed in this decree.

adjust their operations to become more transparent and legal. At the same time, they still expect that there will have more detailed regulations and incentives for social enterprises.

(3) For NGOs that operate like social enterprises (before the law)

One of the main objectives of CSIP is to promote the social enterprise form to local NGOs so that they become financially sustainable. However, our interviews with some income generating NGOs revealed their reluctance to change into social enterprises according to the new law. This is because the new law requires more accountability and transparency. In addition, for most NGOs, social enterprise is just an alternative (if not saying the last one when they cannot register a new NGO). They want to remain, when possible, their current organizational form. They look forward to more incentives for social enterprises before changing in conformity with the new law.

> *In general, it (the law) is not advantageous… Second, I find that tax and other things (regulations) are not very feasible. (#19-Morning Star Center)*

> *Actually, if saying the beneficial effects, we have not found anything beneficial yet. In that law, the regulations focus mainly on the enterprise's responsibilities. That is, social enterprises according to the new law have more responsibilities but there's nothing related to supports for social enterprises. Therefore, consider if it has real benefits or not, it does not have actual benefits. (#45-Northwest Center)*

Types of organization	Representative Data
Newly established social enterprises (after the law)	Having official recognition by the State: • I find Decree 96 and Circular 04 very useful for those who serve the community, doing social enterprises like us…When I came, all State agencies asked me which Decree and Circular I followed. I know these things by heart, thus I can certainly convince them. As I learned thoroughly every article, I could answer to competent authorities. Therefore, they supported me enthusiastically because I have good understanding of what I am doing. (#54-EHC) • Currently, I find the law does not have strong impacts. That is, it only recognizes (social enterprise) registration. In the future, if the State has some policies to support social enterprises, then it will have more powerful impacts. However, the need of social

| | enterprises is that they want to be recognized first. Then the next step will be the need for specific incentive policies for social enterprises. (#55–Vsmile)

Gaining legitimacy and reputation in communicating with stakeholders:

- What social enterprises can benefit (from the law) is that because of that law, of that accountability requirement, when other people and the community look at them, they will recognize that it's a social enterprise. It means in terms of reputation, it's beneficial to social enterprises when they claim that they are social enterprises and they want to appeal to the community's support. So, anyway to certain extent, it (the law) has some impacts. (#45-Northwest Center)

- Some customers asked me why not naming the enterprise as a XYZ limited liability company. Then I answered them that social enterprise has a common objective: (Solving) complex social issues such as unemployment and taking care of the elderly people. Therefore, the name "social enterprise" is associated with our company. When I said this, it seemed that customers, shareholders, and everybody felt ok, having a strong attachment to each other. (#56-Ivy Care)

- The biggest impact (of the new law) on an enterprise is its customers. Because the customers decide the survival of an enterprise, thus the most important thing is still customers. (#56-Ivy Care)

Expecting State incentives for social enterprises:

- I wish that the State will support social enterprises in the future so that social enterprises are profitable to reinvest into social activities. (#53-Thuan Truong)

- I learn that the new law will support (social enterprises). That is, cutting expenses and taxes. There will have support for social enterprises. (#53-Thuan Truong)

Being more transparent and accountable in implementing social mission:

- Before the law, I find that people just run a model. That is, doing for the community. There was neither decree nor circular providing details on social enterprise. The term "social |
|---|---|

| | enterprise" is very new not only in Ha Giang but also in many other places. Thus, when I go to meetings, I have to explain what my social enterprise is doing and why we retain 51% of the total profits to reinvest into the community. But when there is the law, the decree and circular, I find that in Ha Giang, several joint stock companies are officially changing into social enterprises, operating correctly in accordance with the circular and decree of the Government. I think the positive thing here is that everyone directs toward making what they are doing more official. (#54-EHC)

• I've just talked to Ms. Ha of Oxfam that I'm delighted with 10% income tax...She said that you should not be so delighted. There's nothing. Although the law is issued, it does not apply. Thus, you must make reports carefully. Don't think that it will be easier for social enterprises. Tax reporting will be easier and so on. Must do (report) correctly as usual. It must be done more carefully...For example, now we receive aid, we have never done that but when I asked the competent authorities, they said that reports must be correct so that they can know if that aid is spent for right purposes. If we use the aid for wrong purposes, we must be careful about that, we must be clear about that. We find it more difficult a little bit. (#21-Mekong Quilts)

• In reality, there's no change in the operations (of social enterprises). However, people look at that law to make their disclosure. Thus, clearly, people look at that law to disclose their operations and organization in accordance with the law on social enterprise. (#45–Northwest Center)

• For example, before, we received foreign aid; we simply did that, but did not know how to ask for permission to run the project. For example, a project with the value over US$ 50,000, we have to ask permission of Ministry of Foreign Affairs...But for small amounts of aids, permission is not required. And we did not know if a normal enterprise can receive that aid or not. The Ministry did not answer us clearly...Tax agencies told me that non-operating activities are tax exempt. Using aid in social activities is not an operating activity but we did not know if it's legal or not? Before, we just received aids to do, but we did not know how to report, which agency manages that… (With the new regulations), we know how to report, where to submit such reports if we have aids. (#55–Vsmile)

Being eligible to receive aid/sponsorship: |

	• Oxfam told us that they got an aid for us from the Netherlands. From this January, we will prepare documents and procedures to receive aid, working with Oxfam… Normally, we do not receive aid, now we are allowed, thus we start to receive this (aid). We don't know how it will be. In addition, in terms of tax, it's still new, thus it seems that they (tax agencies) don't know how to deal with. (#21–Mekong Quilts)
Commercial enterprises operating like social enterprises (before the new law)	**For those who changed into a social enterprise according to the new law:** Having legitimacy and thus addressing operational problems due to a lack of legitimacy: • Sometimes, when we work with foreign organizations, for example, when we ask for volunteers, we have to explain many things with embassies when I submit our limited liability company license, thus now we ask for changing into a social enterprise. (#21–Mekong Quilts) • There is a change. Before when we made profits, we transfer that money to local projects. If it's a normal enterprise, it's impossible to transfer via bank accounts. Now, we change into a social enterprise, we can transfer directly from our company. We do not need to give cash and so on to make tax reports correctly. There's only a change. We are more transparent. We transfer money directly to local projects. We don't have to do that via another bank account or similar things. (#21–Mekong Quilts) **For those who chose not to change into a social enterprise according to the new law:** Being reluctant to change because the new law is not clear and attractive enough: • Yes, I have (the intent to change into a social enterprise according to the new law). It's because the law and sub-law documents must be more detailed. I wait for everything being simpler. Registration need to be easier. Is this right? Now, our business is so busy that I think change can not solve anything. In the future, I will consider. It means the procedure must be more specific. Then, since our enterprise is still unprofitable, everything is still in a start-up stage, I find not much difference between registration of a normal enterprise and that of a social enterprise. (#31-Dichung)

| NGOs operating like social enterprises (before the law) | <u>Being reluctant to change into social enterprise according to the new law because the new law shows no incentives but more transparency requirements:</u>

• I'm still waiting. If the conditions are advantageous, I will establish (a social enterprise). If not, I still operate the NGO according to our mission and vision. That's it. (#19-Morning Star Center)

• In my opinion, social enterprise is an option for civil society organizations because NGO registration is very difficult now. Yet these organizations must be ready when they register as social enterprises. For example, in terms of tax and accounting. That is, they must have management capabilities. (#3–CSIP Program co-ordinator)

• Actually, organizations that I know still want to register as a NGO. That alternative (social enterprise registration) is the last resort. If they cannot register a NGO, they will choose that way. (#45–Northwest Center)

• I think both powerful and weak enterprises consider (the change) because in the new law, as I have mentioned from the beginning, there are much more accountability requirements. For well-established enterprises, if their business is not strong, they are afraid of reporting, being transparent. For powerful enterprises, they want to change into social enterprises; I find them eager for changing. But obviously, all these things require them to be more accountable. Absolutely, that situation does exist. That situation happens for both enterprises. (#45–Northwest Center) |

E.3. Characteristics of social enterprises before and after the law

When we compared organizations that were considered as social enterprises before the Law on Enterprises 2014 with those that are registered as social enterprises under this law, we recognized that their required legal forms and degree of transparency are different. In this appendix, we will elaborate more on this point.

E.3.1. Legal forms of social enterprises

Before the law, "social enterprise" was a broad concept. That is, BC and CSIP (mainly CSIP) promoted social enterprise as an innovative approach (i.e., social entrepreneurship) rather than a new entity (i.e., social enterprise) to address social and environmental issues in Vietnam. Since the field is still in its early stage, CSIP directed its promotional efforts to not only the social sector but also companies that have social impacts. For example, in its legal handbook for social entrepreneurs and social enterprises in Vietnam published in 2010, social enterprises can be established under different legal forms, including associations and unions, scientific and technology organizations – the most common legal form of local NGOs, social sponsoring centres, cooperatives, companies, family households, cooperative groups, and private organizations serving the community (e.g., hospitals, schools, and libraries, etc.). In the framework of its social enterprise support program (SESP) during three years (2012-2014), CSIP considered the following forms of organization as "social enterprise" and supported them:

(1) Not-for-profit organizations (NPOs) that have a NGO legal status. 20-50% of their total revenues come from earned income activities. The surplus must be reinvested into the organizations.

(2) Social purpose enterprises that have a company legal status with a social mission at its core.

(3) Socially oriented businesses that are basically for-profit companies with social outcomes. (CSIP, business plan 2012-2014).

Similarly, in its recent handbook "Starting a social enterprise: Handbook for civil society organizations" (2016), CSIP continued to promote an approach (i.e., social

entrepreneurship) rather than an entity (social enterprise) regardless of the legal forms of social enterprises. For example, in Part 1 (Learning about social enterprise) of the handbook, it explains:

"In practice, the concept of social enterprise is applied in different contexts for various purposes, creating the diversity of legal forms for social enterprise. Civil society organizations can have the following options:

- Do not change the legal status of the organization: The earned income activities for social purposes are integrated into or become an independent program of the organization.

- Register a newly established enterprise: When the earned income arm develops and needs an independent legal status, the civil society organization can register a newly established enterprise…

In the world, many social enterprises operate under the legal form of foundations, non profit organizations, centres, and institutes, etc. However, to enhance social enterprises' accountability to their stakeholders and to match operational models of particular organizations, Vietnam specifies social enterprise as an enterprise established in accordance with the revised Law on Enterprises 2014 and must satisfy criteria as stated in Article 10 of this Law."

After the law, social enterprise is a legal form. According to the Law on Enterprises 2014, social enterprise must be "an enterprise" registered under this Law. In terms of theory, a social enterprise can adopt the form of a limited liability company (a single-member or multi-member limited liability company), a joint stock company, a partnership, and a private company. In practice, most newly established social enterprises choose to register as multi-member limited liability companies (See table above). In addition, according to the new Law on Enterprises and Decree 96/2015/ND-CP detailing a number of articles of this Law, organizations that operate like a social enterprise but have other legal forms (e.g., ordinary enterprises, social sponsoring centres, social funds, and charitable funds) can change into social enterprises. For other organizational/ legal forms, there is no regulation on the change into social enterprise. Such organizations can choose to establish a new social enterprise (according to the new

law), which can be owned by either the organization or its founders. So far, only two enterprises have officially changed into social enterprises (although these enterprises have performed a social mission for many years).

E.3.2. Transparency of social enterprises

Compared with social enterprises before the issuance of the Law on Enterprises, social enterprises registered under the new law are more transparent and accountable in their implementation of social and environmental objectives. This is because those enterprises must commit to use at least 51% of total annual profits for reinvestment into social and environmental objectives. In addition, they have to submit not only commitments to fulfill social and environmental objectives but also impact assessment reports to competent authorities (e.g., the local business registration office).

E.3.3. Comparison of social enterprises in Vietnam and the UK

In this section, we examine whether social enterprises in the receiving context differ from those in the original context. Since the creation of the new law on social enterprises is the outcome of contextual bridging, we aimed to identify similarities and differences between the legal frameworks for social enterprises in Vietnam and the UK. We found that the definition of social enterprise in Vietnam is narrower than that of the UK. Specifically, social enterprise is defined in Point 1, Article 10 of the Law on Enterprises 2014 as follows:

"A social enterprise must satisfy the following criteria:

a) It is registered for establishment in accordance with this Law;

b) Its operational objective is to resolve social or environmental issues in the interests of the community;

c) It uses at least fifty one (51) per cent of its total annual profit to conduct re-investment for the purpose of implementing social or environmental objectives as registered."

As such, in Vietnam, the term "social enterprise" only refers to companies with social mission according to the Enterprise Law 2014. Yet, the UK government defines a social

enterprise as "a business with primarily social objectives whose surpluses are principally reinvested for that purpose in the business or in the community, rather than being driven by the need to maximize profit for shareholders and owners". The definition is concerned with the nature of the organization's activities, rather than the legal forms in which they operate. Therefore, social enterprises in the UK can choose various organizational forms (and thus different legal forms) such as community benefit societies, cooperatives, charities, and community benefit enterprises. The most common legal forms for a social enterprise include CLS (Company Limited by Shares), CLG (Company Limited by Guarantee), CIC (Community Interest Company – most CICs operate in the form of a CLG, while very few operate in the form of a CLS), IPS (Industrial and Provident Society). There are two types of IPS: (1) community benefit society – a distinct legal form conducting business or trade which is mainly used to benefit local communities and (2) bona fide cooperatives, commonly known as cooperative society which is set up as a consumer, agricultural and housing cooperatives.[6]

In addition, we found that the new law on social enterprise in Vietnam are somewhat similar to the current regulations on CICs in the UK. However, it seems that CIEM adapted the UK policy model to fit the context of Vietnam. In what follows, we made an in-depth comparison of the CIC legal form and the new legal form for social enterprise in Vietnam.

The Community Interest Company (CIC) legal form was first established in the UK in 2005 as a new type of limited company designed for social enterprises whose activities operate for the benefit of the community rather than for the benefit of the owners of the company. The principal legislation governing CICs is The Companies Act 2006, The Companies (Audit, Investigations and Community Enterprise) Act 2004, and The Community Interest Companies Regulations 2005. The reason for introducing CIC was

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[6] Presentation "Establishing an enabling environment for social enterprise development in the UK" of Social Enterprise UK in a conference held by CIEM on February, 20th 2014
Report "Legal framework for social economy and social enterprises – a comparative report" prepared by the European Center for Not-for-Profit Law in September 2012

to offer greater flexibility and choice of institutional forms to the emerging social enterprise sector. The basic legal structure for CICs is the limited liability company, but they can take one of two company forms: a company limited by guarantee or a company limited by shares. As of June 2009, there were 2855 CICs registered across the UK. Most of them operate in the form of a company limited by guarantee, while very few choose the form of a company limited by shares (Nicholls, 2010).

In Vietnam, the term "social enterprise" was introduced into the Law on Enterprises in 2014. According to this law, social enterprises must be enterprises with a social mission. Social enterprises can be established in the form of a limited liability company, a joint stock company, a partnership, or a private company. These company forms are regulated by the Law on Enterprises. The current legal regulations on social enterprises are not much different from those on ordinary enterprises, except the commitment to perform social objectives and the requirement to reinvest 51% of the total annual profits into the implementation of social objectives. In reality, most newly-established social enterprises operate in the form of a limited liability company.

Similarities

When we compared CIC and the new legal form for social enterprises in Vietnam, we recognized the following similarities:

(1) First, a social enterprise must be a company, not a charity.

In the UK, CIC is a new type of limited company, which is regulated in detail by The Community Interest Companies Regulations 2005.

In Vietnam, social enterprises are enterprises that meet criteria specified in the Law on Enterprises 2014 and subsequent legal documents (Decree 96/2015/ND-CP and Circular 04/2016/TT-BKHDT).

(2) Second, a social enterprise must perform social objectives.

In the UK, CICs must satisfy "a community interest test", which is defined as follows:

"An organisation satisfies the community interest test if a reasonable person might consider that it carries on its activities for the benefit of the community or a section

of the community" (CIC Regulator, 2006 cited in Nicholls, 2010, p. 396). The community interest of the CIC is established at the point of incorporation via statements submitted on the CIC36 and CIC37 forms and is tested annually via the information provided on the CIC34 report submitted to Companies House with the annual company accounts.

Similarly, in Vietnam, the main objective of social enterprises is to resolve social or environmental issues in the interests of the community. Social enterprises registered in accordance with the new law have to submit a statement of commitments to fulfill social and environmental objectives (See Form 1 - Circular 04/2016/TT-BKHDT in Appendix D.2).

(3) Third, there are restrictions on the transfer of assets (i.e., the asset lock) for CICs in the UK and social enterprises in Vietnam. These restrictions ensure that all CIC assets are retained for the benefit of the community and cannot be distributed to members or shareholders. These restrictions also demonstrate that the CIC continues to operate for the purpose for which it was established. CIC assets may be transferred to another asset-locked organization, such as another CIC or charity and, if it is wound-up under the Insolvency Act 1986, any residual assets (after satisfying its creditors) can be transferred to another asset-locked body (Nicholls, 2010).

In a similar way, social enterprises registered under the Law on Enterprises in Vietnam must use at least 51% of their total annual profits for reinvestment to serve the social and environmental objectives. In addition, in case of terminating the commitment to perform social and environmental objectives (i.e., changing into normal enterprises) or dissolution, social enterprises must conform to regulations about asset transfer. That is, all received asset or finance balances of donation must be returned to donating individuals, agencies, organizations or forwarded to other social enterprises, other organizations with equivalent social objectives (See Point 2, Article 6 and Point 3, Article 8 of Decree 96/2015/ND-CP in Appendix D.1).

(4) Forth, according to the law, a CIC in the UK and a social enterprise in Vietnam can convert to other legal forms and vice versa.

A charity or a registered (or community benefit) society may convert to a CIC and vice versa. A CIC may be established as a new company, however, an existing company may also convert to a CIC. In either case, a company must provide evidence in the form of a community interest statement that it meets the community interest test. It means that the overall activities of the company shall contribute to achieving the defined community-benefit purpose. In addition, the statement contains a description of how any surplus will be used by the company.

In a similar way, social enterprises in Vietnam may convert to other legal forms according to the provisions in Decree 96/2015/ND-CP. For example, a social enterprise can terminate its commitment to perform social and environmental objectives to become an ordinary enterprise (See Article 6 of the decree). On the contrary, a normal enterprise can change into a social enterprise by completing the procedures and submitting the forms required in Circular 04/2016/TT-BKHDT. Social sponsoring centres, social funds, and charitable funds may also convert to social enterprises (See Article 7 of Decree 96/2015/ND-CP in Appendix D.2).

(5) Social enterprises must be transparent about the implementation of their social purposes.
In the UK, CICs must publish a Community Interest Company Report (CIC34).
Similarly, social enterprises in Vietnam must be transparent about the performance of their social and environmental objectives. They must provide the local business registration office a Social and Environmental Impact Assessment Report (Form 6 - Circular 04/2016/TT-BKHDT). This report must be open to the public on the National Business Registration Portal. Seemingly, social enterprises have to satisfy more reporting requirements compared to ordinary companies.

(6) Finally, social enterprises that adopt the new legal form do not enjoy tax benefits.
In the UK, since the CIC was designed for social enterprises that can trade and earn profits – in contrast to charities – the form was not granted any tax benefits. A CIC

cannot be formed to support political activities and a charity cannot be a CIC, unless it gives up its charitable status. However, a charity may apply to register a CIC as a subsidiary company (CIC, 2009 cited in Nicholls, 2010, p. 396).

In principle, social enterprises in Vietnam can enjoy a lower tax rate of 10% (compared to that of 20% for normal enterprises) according to Decree 69 for non-state establishments that invest into special fields such as education, vocational training, and healthcare. However, the Law on Enterprises 2014 and subsequent legal documents detailing that law (Decree 96 and Circular 04) still remain mute on this point. In addition, according to a report of CIEM, the effect of Decree 69 is very limited: tax agencies in some localities refuse to apply the beneficial tax rate of 10% to private enterprises with a social orientation, arguing that those enterprises must comply with provisions in the Law on Enterprises instead. Apparently, there is a lack of collaboration between Ministry of Planning and Investment, which is responsible for making and implementing the Law on Enterprises, and Ministry of Finance, which proposed the creation of Decree 69 and Circular 135/2008/TT-BTC detailing this decree.

Differences

Beside the above-mentioned similarities, there are three main differences between CICs and social enterprises in Vietnam.

(1) First, agencies monitoring and supervising activities of social enterprises are different across contexts.

In Vietnam, provincial people's committees take responsibility to monitor social enterprises having their head office located in these provinces and cities. The Department of Planning and Investment or the donation management agency under provincial people's committees acts as a focal point of provincial people's committees in monitoring and supervising social enterprises (Article 11, Decree 96). Meanwhile, in the UK, an independent public office holder – the Regulator of CIC – decides whether a company is eligible to be formed as a CIC and provides guidance and undertakes supervision throughout their operation.

(2) Second, social enterprises registered under the new Law on Enterprises in Vietnam are eligible for receiving sponsorship and aid. In the UK, only social enterprises registered in the legal form of charities can receive sponsorship and aid.

(3) Finally, CICs are required to be transparent in terms of directors' remuneration and use of assets. The CICs must describe what payments were made to directors including their total aggregate pay, details of the highest paid director (if the aggregate pay of directors exceeds £200,000) and the number of directors who have received any share benefits. There are also restrictions on the payment of dividends and capping rules of dividends and performance-related interest paid on loans or debentures. Meanwhile, there are not similar requirements for social enterprises in Vietnam.