

Faith-Based Social Responsibility: Catholic Ethics and Community-Based Tourism in Ngu Hiep Islet, Dong Thap Province, Vietnam

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Article History:

Received: November 18, 2025

Revised: January 16, 2026

Accepted: January 19, 2026

Published: February 10, 2026

Abstract

This article examines how Catholic ethical principles are transformed into faith-based social responsibility within the context of community-based tourism development in Ngu Hiep Islet, a distinctive ecological-cultural area in the Mekong Delta, Vietnam. The study employs the theoretical framework of Corporate Social Responsibility (CSR) alongside Catholic Social Teaching (CST) to elucidate the interconnections among faith, ethical conduct, and sustainable development. Qualitative data were collected through 20 in-depth interviews, participant observation, and analysis of secondary documents within the local Catholic community. The findings reveal that faith not only shapes spiritual life but also frames labor values, a service-oriented mindset, and environmental awareness. The parish operates as a moral-social institution that coordinates and supervises community behavior in accordance with the principle of "serving in love." Building on these insights, the article proposes a Faith-Based CSR model as an alternative approach to conventional CSR, thereby offering a theoretical lens through which to understand the role of religion in promoting sustainable community-based tourism and fostering an ethical social order in rural Vietnam.

Keywords: Catholic Ethics; Catholic Social Teaching; Community-Based Tourism; Environmental Stewardship; Faith-Based Corporate Social Responsibility; Parish Governance; Sustainable Tourism



INTRODUCTION

In recent decades, community-based tourism has been widely recognized as a sustainable development pathway capable of balancing economic growth with cultural preservation and environmental protection. By emphasizing local participation, benefit sharing, and respect for place-based values, this model has been promoted as an alternative to mass tourism, particularly in rural and peripheral regions (Ibrahim et al., 2025; Kumar & Sharma, 2025; Nainggolan et al., 2024). However, in many developing countries, including Vietnam, community-based tourism continues to face persistent challenges related to professional ethics, social trust, environmental responsibility, and intra-community cooperation. Despite quantitative growth in visitor numbers, tourism activities often remain fragile, unevenly distributed, and vulnerable to social and ecological degradation due to the absence of deeply internalized ethical foundations.

Within this context, scholars have increasingly acknowledged the importance of values, norms, and moral institutions in shaping sustainable tourism practices. Corporate Social Responsibility (CSR) has emerged as a dominant framework for conceptualizing ethical obligations toward society and the environment, particularly within business and organizational settings (Carroll, 1991; Wood, 1991). In tourism studies, CSR - often operationalized as Tourism Social Responsibility - has been applied to issues such as environmental management, community engagement, fair labor practices, and destination governance (Jiddi & Ibenrissoul, 2020; Legendre et al., 2024; Lund-Durlacher, 2015). Yet, existing CSR research has largely focused on formal organizations, hotel chains, and market-driven actors, while overlooking non-corporate institutions that play a crucial role in regulating ethical behavior at the community level, especially in rural and religiously embedded contexts.

Religion represents one such underexplored moral and institutional force. Beyond its spiritual dimension, religion provides ethical worldviews, behavioral norms, and social infrastructures that can significantly influence economic and social life. In recent years, interdisciplinary scholarship has begun to examine the intersections between religion and tourism, highlighting how religious values shape hospitality, trust, moral conduct, and environmental attitudes (Adinugraha & Shulthoni, 2024; Collins-Kreiner & Wall, 2015; Karsono & Salma, 2023; Liu et al., 2025; Soewito et al., 2023). Nevertheless, much of this literature treats religion primarily as a cultural background or a motivational variable, rather than as an institutionalized system of social responsibility capable of organizing collective action and sustaining ethical governance.

This study addresses this gap by conceptualizing religion - specifically Catholicism - as a form of Faith-Based Social Responsibility operating at the community level. Drawing on Catholic Social Teaching (CST) and Corporate Social Responsibility (CSR), the article proposes a Faith-Based CSR framework that theorizes how religious belief is translated into ethical values, social practices, and sustainable tourism outcomes. Unlike conventional CSR models, which are typically firm-centered and externally driven by legal or market pressures, Faith-Based CSR operates “from the inside out”: faith shapes moral consciousness, moral consciousness informs behavior, and behavior generates social and environmental responsibility.

The empirical focus of the study is Ngu Hiep Islet, a distinctive ecological-cultural landscape in the Mekong Delta of Vietnam. The islet has long been home to Catholic communities whose livelihoods are closely intertwined with agriculture, riverine ecology, and parish-based social life. In recent years, community-based tourism - particularly orchard tourism, homestays, and religious-ecological

tourism - has developed rapidly in the area. Notably, tourism practices on Ngu Hiep Islet are deeply infused with Catholic ethics, expressed through honesty in service, mutual assistance among households, environmental stewardship, and the parish's role as a coordinating moral institution. This setting offers a unique opportunity to examine how faith-based values function as an endogenous mechanism of social responsibility in tourism development.

By situating CSR within Catholic Social Teaching and examining its lived expression in a rural Vietnamese community, this article makes both theoretical and contextual contributions. Theoretically, it extends CSR scholarship by introducing Faith-Based CSR as a conceptual lens that moves beyond corporate actors to encompass religious communities as ethical agents of development. Contextually, it contributes to the growing literature on religion and tourism in Southeast Asia by providing an in-depth case from a Catholic minority setting, thereby enriching comparative perspectives across religious traditions.

Accordingly, the study addresses two central research questions: (1) How do Catholic ethical values influence local attitudes and practices in community-based tourism development on Ngu Hiep Islet? (2) In what ways can these religiously grounded practices be conceptualized as a model of Faith-Based Corporate Social Responsibility in a rural tourism context?

By answering these questions, the article seeks to demonstrate that religion is not merely a cultural backdrop to tourism development but can function as a powerful moral-institutional foundation for sustainable, community-centered tourism. The proposed Faith-Based CSR framework thus offers a novel analytical approach for understanding the role of faith in shaping ethical tourism practices, with implications that extend beyond Catholic communities to other religious and cultural contexts in developing countries.

THEORETICAL FRAMEWORK

Corporate Social Responsibility (CSR)

In the classical tradition, CSR is often encapsulated in Carroll's (1991) "pyramid," which organizes four layers of responsibility in hierarchical order: (i) economic - ensuring efficiency and value creation; (ii) legal - complying with laws and regulations; (iii) ethical - acting in morally appropriate ways beyond legal requirements; and (iv) philanthropic - voluntary contributions to society and the environment. This framework explains why businesses must simultaneously secure economic survival, adhere to legal and social norms, and are encouraged to expand their corporate citizenship through benevolent actions (Carroll, 1991).

Building on Carroll (1991), Wood (1991) reconceptualized CSR as Corporate Social Performance (CSP), emphasizing three components: principles, processes, and outcomes. The CSP perspective evaluates CSR not only through organizational intent but also through operational mechanisms (stakeholder management, social issue monitoring) and empirical impacts (on communities, the environment, and employees). Subsequent reviews highlight that CSR constitutes a multi-level ideology and practice - individual, organizational, and institutional - closely tied to stakeholder theory and sustainable development strategies (Aguinis & Glavas, 2012).

At the institutional level, CSR is not globally uniform. In some societies, CSR is implicit, embedded within legal frameworks and collective norms of the public good, while in others it is explicit, with firms proactively formulating and publicizing social initiatives that exceed legal mandates (Matten & Moon, 2008). This distinction is crucial for transitional economies such as Vietnam, where communal ethical-cultural-religious norms often function as "soft institutions" guiding responsible behavior, even when such norms are not fully codified into formal regulations.

In the tourism sector, CSR has evolved into Tourism Social Responsibility (TSR), in which tourism businesses, destination management authorities, host communities, and tourists are all recognized as co-responsible actors. TSR operationalizes CSR within the principles of sustainable tourism (environmental, social, and economic) and requires stakeholder-based governance at the destination level (Coles et al., 2013). Empirical evidence from the hospitality and travel industries indicates that common CSR/TSR practices include energy and water conservation, waste reduction, local procurement, fair labor, transparency with guests, and community contributions - driven by both ethical and strategic motivations (Garay & Font, 2012; Holcomb et al., 2007). Recent systematic reviews affirm that CSR in tourism and hospitality has moved beyond “declarative statements” toward structured standards and reporting systems (e.g., ISO 26000, GRI, sustainable destination criteria), with increasing emphasis on demonstrable impacts rather than mere activity listings (Font & Lynes, 2018).

Nevertheless, a significant gap remains: most CSR/TSR research in developing economies - including Vietnam - focuses on large firms and hotel chains, while non-corporate actors (religious organizations, community networks, cooperatives) are rarely recognized as “local CSR agents” capable of shaping ethical norms, coordinating cooperation, and generating social impact at the village or neighborhood level (Jamali & Karam, 2018). In community-based tourism - where cultural and religious values are deeply embedded in livelihoods and local governance - integrating faith-based moral systems into TSR can reinforce the ethical and philanthropic tiers of the CSR pyramid, transforming social responsibility from a compliance obligation into an endogenous motivation rooted in community ethics.

This approach opens a promising line of inquiry into Faith-Based Social Responsibility, an integrated framework combining Catholic Social Teaching (CST) with CSR/TSR, particularly relevant to community-based tourism in riverine rural settings such as Ngu Hiep Islet.

Catholic Social Teaching (CST)

Catholic Social Teaching (CST) constitutes the official body of the Catholic Church's thought on human dignity, the common good, and social development. It originated in the late nineteenth century with Pope Leo XIII's encyclical *Rerum Novarum* (1891) and has since been systematized in the *Compendium of the Social Doctrine of the Church* (Malone, 2007). CST provides a comprehensive ethical framework for economic, political, social, and environmental conduct, guiding how believers live out their faith in modern society (McKinney, 2023; Valadez & Mirci, 2015).

The core principles of CST are widely recognized as the "moral pillars" of Catholic social doctrine (Chrulew, 2016; Malone, 2007): Human Dignity - every person, created in the image of God, possesses inherent and inviolable worth; thus all socio-economic activities must be centered on the human person. The Common Good - social actions are ethical only when they contribute to collective well-being rather than individual gain. Solidarity - individuals share responsibility for cooperation, mutual support, and care for the vulnerable. Subsidiarity - decisions should be made at the most local level capable of addressing them, respecting the autonomy of local communities. Care for Creation - nature, as God's creation, must be protected, making environmental stewardship a moral duty (Chrulew, 2016).

At the heart of CST lies the connection between ethics, labor, and development. According to *Gaudium et Spes*, "human labor not only produces material goods but also unites the worker with the Creator" (Pope Paul VI, 1965). This illustrates that, in Catholic thought, work

and service are not merely means of subsistence but moral vocations that reflect religious faith (Hollenbach, 2002).

CST also emphasizes that economic development cannot be separated from integral human development - a concept advanced by Pope Paul VI in *Populorum Progressio* (1967) and by Pope Benedict XVI *Caritas in veritate* (2009). Here, “development” extends beyond material growth to include the enhancement of human dignity, justice, and relational harmony among people and with nature.

Many contemporary scholars (Beyer, 2014; McKinney, 2023; Stornaiolo, 2020; Valadez & Mirci, 2015) view CST as a public moral framework capable of engaging in dialogue with secular theories such as Corporate Social Responsibility (CSR) and the Sustainable Development Goals (SDGs). While CSR has emerged largely from managerial and business traditions, CST offers an anthropological-theological foundation for social responsibility, where the primary motivation is neither profit nor reputation, but faith and the moral obligations of Christians toward their community.

From this perspective, CST may be regarded as the “moral soul” of CSR, transforming social responsibility from a managerial requirement into a religious and ethical duty embedded in faith communities. The integration of CST and CSR thus forms the foundation for Faith-Based CSR, in which responsibility toward people, community, and the environment is driven not only by external rules but also by religious conscience and inner moral conviction.

In the context of community-based tourism, CST is particularly relevant in three dimensions. First, the principles of human dignity and the common good guide tourism development in ways that preserve the cultural and spiritual values of local residents. Second, the principle of solidarity encourages cooperation, benefit-sharing, and support for vulnerable groups - core components of community-

based tourism. Third, the principle of care for creation aligns closely with sustainable tourism, wherein environmental protection becomes an ethical practice.

Thus, Catholic Social Teaching is not merely a theological doctrine but a practical ethical framework that supports the development of human-centered, sustainable, and responsible tourism models - particularly in communities where faith continues to serve as a foundational value system, such as Ngu Hiep Islet.

Beyond Catholicism, recent studies in Southeast Asia have increasingly examined the role of other religious traditions in shaping ethical and responsible tourism practices. Research on Buddhist tourism, particularly in Thailand and Sri Lanka, highlights how principles such as compassion (*karuṇā*), moderation, mindfulness, and non-attachment inform hospitality practices, community harmony, and environmentally responsible behavior. These values encourage tourism development that prioritizes moral conduct, restraint in resource use, and respect for both human and non-human life. Similarly, studies on Islamic tourism emphasize the importance of halal ethics, trust (*amanah*), justice, and moral accountability before God (*taqwa*) as foundational elements of responsible tourism in Muslim-majority contexts. In these settings, religious norms function not merely as cultural symbols but as guiding ethical frameworks that regulate economic behavior and community relations. Collectively, this body of literature suggests that religious ethics - across different faith traditions - can operate as endogenous governance mechanisms in tourism development. Against this broader regional backdrop, the present study contributes a Catholic-based Faith-Based CSR model, thereby offering a basis for future interfaith and cross-cultural comparison within the field of sustainable and community-based tourism.

Conceptual Framework: Faith-Based Corporate Social Responsibility (Faith-Based CSR)

Foundations for Developing an Integrated Model

Contemporary scholarship on social responsibility broadly agrees that ethical behavior - at both individual and organizational levels - originates from underlying value systems that shape moral reasoning and action (Aguinis & Glavas, 2012; Jamali & Karam, 2018). Corporate Social Responsibility (CSR) has primarily evolved within managerial, legal, and economic paradigms, emphasizing the responsibilities of firms toward stakeholders and society. By contrast, Catholic Social Teaching (CST) emerges from theological and anthropological foundations, framing social responsibility as a moral vocation grounded in faith and oriented toward the common good.

The intersection of these two traditions gives rise to Faith-Based Social Responsibility (FBSR). This framework retains the structural logic of CSR while internalizing it through motivations rooted in religious belief. If CSR is understood as an outward-oriented responsibility shaped by institutional and market pressures, FBSR can be conceptualized as responsibility originating from faith and radiating outward into social and economic life. In this sense, social responsibility is not imposed externally but emerges from internalized moral conviction.

Compatibility and Complementarity between CST and CSR

CSR and CST share normative goals in promoting justice, human dignity, and sustainable development, yet they differ in their sources of moral authority. CSR derives legitimacy largely from legal norms, stakeholder expectations, and organizational accountability, whereas CST derives its authority from religious ethics and moral theology.

Integrating CST with Carroll's (1991) CSR framework enables a conceptual alignment between religious principles and responsibility

tiers. Core CST principles - human dignity, the common good, solidarity, subsidiarity, and care for creation - can be analytically mapped onto ethical, philanthropic, social, organizational, and environmental dimensions of CSR. This integration highlights three key ways in which CST enriches CSR: (1) Intrinsic moral motivation: Responsibility is internalized as a matter of conscience rather than compliance. (2) Holistic development orientation: Social responsibility extends beyond material outcomes to include dignity, justice, and moral well-being. (3) Communal grounding: The community is not merely a beneficiary of responsibility but an ethical collective actively engaged in co-producing the common good.

These dimensions provide the normative foundation for Faith-Based CSR as a distinct analytical construct.

Faith-Based CSR Model

Building on this integration, the study proposes a Faith-Based CSR model structured as a cyclical process: Faith → Ethical Values → Social Responsibility → Sustainable Community Tourism.

Faith functions as the primary moral anchor that shapes ethical dispositions such as honesty, service, solidarity, and care for creation. These values are translated into socially responsible practices through collective actions, including mutual assistance, environmental stewardship, and equitable benefit-sharing in tourism. As these practices become normalized, they contribute to sustainable community-based tourism by enhancing social cohesion, protecting ecological resources, and preserving cultural-religious identity.

Within this framework, the parish emerges as a mediating institution that links faith and social action. Rather than operating as a corporate entity, the parish facilitates moral self-regulation by transmitting ethical norms, coordinating collective behavior, and sustaining long-term responsibility through shared belief systems.

Applied Value of the Integrated Framework in Community-Based Tourism

Applied to community-based tourism, the Faith-Based CSR framework shifts the analytical focus from firm-centered responsibility to community-embedded moral governance. In contexts where religion functions as a central organizing principle of social life, such as rural Vietnam, social responsibility is sustained less by formal regulation than by internalized ethics and communal accountability.

By integrating CSR's organizational logic with CST's moral anthropology, the Faith-Based CSR framework reconceptualizes sustainable tourism not merely as a balance of economic, social, and environmental dimensions, but as a value-driven process rooted in faith, ethics, and the common good. This framework thus provides a parsimonious yet robust theoretical lens for examining how religious communities function as non-corporate CSR actors in sustainable tourism development.

METHOD

Research Design

This study employs a qualitative approach within a case study design to explore how Catholic ethical values are transformed into social behavior and community-based tourism practices in Ngu Hiep Islet. A qualitative orientation is selected because it aligns with the objective of interpreting social phenomena shaped by faith, values, and meaning (Creswell et al., 2007; P. Shrestha & Bhattarai, 2021). Specifically, the research design aims to develop a deep understanding of the moral structure of the local Catholic community in tourism activities; analyze the mechanisms of socio-religious-economic interaction embedded in the local context; and describe the

practices of Faith-Based Social Responsibility (FBSR) as they manifest in community-based tourism.

Research Site and Context

Ngu Hiep Islet is located in Dong Thap Province, situated between the Tien River and the Ham Luong River - an ecological landscape characteristic of the Mekong Delta. Formed through centuries of alluvial accretion, the islet is renowned for its rich fruit orchards, particularly Ri6 and Monthong durians ([Official Website Vietnam Tourism, 2025](#); [Vietnam Tourism Information, 2025](#)).

The area is home to over 2,000 Catholics belonging to two major parishes, Ngu Hiep and Tan Lap. Local livelihoods predominantly revolve around agriculture, handicrafts, and ecotourism ([People's Committee of Ngu Hiep Commune, 2023](#)). In recent years, the islet has become a notable garden-tourism destination, with households shifting toward community-based and religious ecotourism that integrates agricultural labor with spiritual life. Faith and morality play a central role in shaping hospitality practices, environmental stewardship, and daily interactions, forming a distinctive tourism culture ([Nu, 2022](#)).

Data and Sample

Data were collected from three primary sources to ensure reliability, diversity, and triangulation: semi-structured in-depth interviews, participant observation, and secondary documents.

First, semi-structured interviews were conducted with 20 participants representing diverse groups within the Ngu Hiep community. The sample included the parish priest and assistant priest responsible for social ministries; orchard and homestay owners; traditional cake makers; local tour guides; parish council members; commune-level officers in charge of tourism and culture; and several non-Catholic households selected as a comparison group. This

purposive sampling strategy captures multiple perspectives on the linkages between faith, professional ethics, and community-based tourism development.

Second, participant observation was carried out during two major liturgical celebrations - Christmas (2024) and Easter (2025) - as well as during three typical tourism activities (fruit picking, boat tours, and cooking sessions at homestays). The researcher assumed the role of a “learner-participant,” observing how residents organized labor, interacted with tourists, and integrated faith into everyday practice. This method allowed for the verification of interview data and for capturing social behaviors in their natural setting.

Third, secondary data were collected from official sources such as local tourism development reports, parish organizational records, and pastoral programs. Additional documents included key Catholic Church publications such as the Compendium of the Social Doctrine of the Church, *Laudato Si’* (Pope Francis, 2015), and *Caritas in veritate* (Pope Benedict XVI, 2009). These materials provided the ethical-theological foundation for interpreting qualitative findings (Ikeke, 2023; Kelly, 2023; Lemos, 2025).

The combination of these data sources ensured a high level of interpretive depth and credibility while offering a holistic portrayal of how the Catholic community at Ngu Hiep practices Faith-Based Social Responsibility in community tourism development.

Research Procedure and Ethics

Prior to data collection, the research team obtained permission from the parish priest and local authorities to ensure the appropriateness of the study in a religious setting. All participants were fully informed of the study's objectives and signed informed-consent forms. Interview data were audio-recorded with consent, transcribed, and securely stored. To ensure anonymity and

confidentiality, all identifiers were coded in accordance with qualitative research ethics (Byrne, 2022).

Data analysis followed a thematic synthesis approach, focusing on identifying and cross-checking patterns of behavior, values, and social practices associated with faith, work ethics, and tourism responsibility. The key themes emerging from the data were organized into four analytical categories: faith and work ethics; charity and service; stewardship of creation; and the parish as a localized CSR institution. Data triangulation - which involves comparing interviews, observations, and secondary sources - was systematically applied to strengthen the credibility and dependability of the findings (Flick, 2014).

Data Analysis and Coding Procedure

Data analysis followed a three-stage thematic coding process. First, open coding was conducted to identify recurring concepts related to faith, work ethics, charity, environmental care, and community governance across interview transcripts, observational notes, and documentary materials. Second, axial coding was applied to group these initial codes into broader thematic categories, including faith-oriented work ethics, caritas as social responsibility, stewardship of creation, and the parish as a local governance institution. Finally, selective coding was used to refine the core themes and systematically relate them to the proposed Faith-Based CSR framework. NVivo-assisted manual coding was employed to enhance consistency and traceability, while representative interview excerpts were selected to illustrate each theme and strengthen analytical transparency.

Trustworthiness and Limitations

The trustworthiness of the study is enhanced by the diversity of data sources and the inclusion of a comparison group of non-Catholic households. Member checking at the summary level was conducted to

verify the accuracy of interpretations. The criteria of credibility, transferability, dependability, and confirmability were ensured through thick description and transparent data documentation.

The main limitation of the study lies in its geographically narrow scope, as it focuses on a single parish community. Therefore, it may not fully represent the diversity of Catholic communities across the Mekong Delta. Nonetheless, the findings offer strong typical representativeness for interdisciplinary studies on religion, ethics, and community-based tourism development.

RESULTS

Faith-Oriented Work Ethics

Findings from Ngu Hiep Islet demonstrate that Catholic faith is deeply internalized in the community's perceptions and practices of labor. Local residents do not view work merely as an economic activity but as a way of living out their faith, expressing gratitude to God through everyday tasks. Gardening, hosting tourists, and maintaining the cleanliness of the homestead are widely regarded as forms of "everyday liturgy," reflecting the Catholic principle of work as vocation articulated in the Church's social teaching (Martin, 2009; Tablan, 2015). As one homestay owner explained, "*For us, working is not only to earn money. When we work carefully and honestly, it is our way of thanking God for what He has given us*" (Interview 03).

In practice, tourism-related labor is closely intertwined with faith. Homestay owners often begin their day with prayer, decorate dining spaces with small crucifixes, or play soft hymns during meals shared with guests. Orchard owners similarly consider environmental care, meticulous cultivation, and attentive service as acts of thanksgiving to God. One orchard farmer noted, "*God entrusted this land to us, so taking care of the garden and serving guests properly is part of our responsibility as believers*" (Interview 11). In this context, religion is

not separated from economic production; rather, it permeates professional behavior, embodying the principle of stewardship emphasized in *Laudato Si'* (Pope Francis, 2015).

Interview and observation data further reveal that residents of Ngu Hiep exhibit a distinctive set of work ethics grounded in Catholic belief. They work diligently and with discipline, particularly during fruit seasons or tourism peak periods, when many households voluntarily collaborate to host guests and prepare services. Honesty and frugality serve as shared moral norms: locals avoid overcharging, refrain from misleading tourists, and regard dishonesty in business as a moral violation. As one tourism household head stated, *"If we cheat visitors, we believe it is a sin. Even if no one sees it, God sees it"* (Interview 07). Carefulness and attentiveness are evident in daily tasks - from cleaning orchards and preparing meals to arranging accommodation - actions understood as expressions of gratitude for the "blessed land" bestowed by God.

Environmental awareness is equally integrated into religious life. Many households participate in the "Green Parish" movement by composting organic waste, recycling materials, and planting trees around the church and tourism areas. A parish volunteer described this practice as follows: *"Keeping the environment clean is not only for tourists. For us, it is part of living our faith and respecting God's creation"* (Interview 14). These practices illustrate the close interrelationship among faith, ethics, and livelihood, forming a collective moral economy shaped by the community's religious and ecological identity.

Such practices resonate strongly with the principle of *ora et labora* ("work as prayer"), central to Catholic ethics and aligned with the ethical responsibility tier of Carroll's CSR pyramid (Carroll, 1991). However, in Ngu Hiep, this ethical tier is elevated into a form of "faith-driven ethics," where moral action is motivated primarily by

internal conviction rather than by legal mandates or economic incentives (Aguinis & Glavas, 2012). As one respondent summarized, *“When you believe your work is also a prayer, you naturally try to do it well”* (Interview 05).

At the community level, faith produces a collective work ethic. During major religious celebrations such as Christmas and Easter, the parish mobilizes residents to clean public spaces, decorate the church, and prepare a welcoming environment for pilgrims and visitors. During the fruit tourism season, households share guests, lend boats, and support one another with supplies and logistics - an expression of solidarity, a core principle of Catholic Social Teaching (Malone, 2007). One parish council member observed, *“We do not compete aggressively. If one family is too busy, others will help, because we are one community in faith”* (Interview 09).

The integration of faith, ethics, and service thus creates an endogenous mechanism of social regulation, where religion functions as a form of “soft regulation” that supplements - or in some cases supersedes - formal administrative rules. This finding supports the argument that faith can serve as a form of moral capital capable of sustaining social order and enhancing the quality of sustainable development (Hollenbach, 2002).

In contrast to traditional CSR - which emphasizes outward-facing corporate obligations to society (Carroll, 1991) - the Faith-Based CSR model in Ngu Hiep Islet operates “from the inside out”: from faith, to ethical values, to social behavior, and ultimately to sustainable development. Within this perspective, labor is understood not merely as a means of livelihood but as an act of religious service through which individuals honor God and safeguard creation.

In sum, Catholic faith in Ngu Hiep Islet fosters a distinctive professional culture in which work ethic, social responsibility, and religious belief are seamlessly interwoven. This case demonstrates

that community-based tourism development cannot be separated from its underlying spiritual, ethical, and social foundations. It is precisely the element of faith that enables the community to maintain fairness, honesty, and sustainability in its livelihoods.

Charity and Service as Social Responsibility

The spirit of *caritas* lies at the core of Catholic life and constitutes a foundational ethical pillar in the mechanism of Faith-Based Social Responsibility (FBSR) in Ngu Hiep Islet. Unlike philanthropy in conventional CSR - which typically emphasizes voluntary, outward-directed charitable actions by organizations - charity in Catholicism is understood as a religious obligation. It is not merely an act of giving, but a way for individuals to respond to God's love through everyday service to others (Pope Benedict XVI, 2009). This orientation shapes economic, social, and tourism-related activities in the community with a distinct ethos of "serving with love." As one parish volunteer explained, "*Charity is not something extra we do when we are free; it is part of our faith and how we live every day*" (Interview 06).

Within the community, the principle of *caritas* is expressed through strong traditions of mutual assistance, sharing, and collaboration organized through the parish. Each year, parish groups voluntarily conduct fundraising activities to support disadvantaged students, the sick, and households affected by natural disasters. Initiatives such as the "Basket of Love," the "Lenten Savings Fund," and "Charity Meals" have become ritualized practices tied to the liturgical calendar, functioning as internal welfare mechanisms sustained by faith rather than by formal institutional structures. As one parish council member noted, "*These activities are not for recognition. We do them quietly because helping others is what our faith teaches us to do*" (Interview 10). Such practices embody the principles of solidarity and the common good in Catholic Social Teaching

(Malone, 2007), transforming charity into a social norm maintained through moral conviction rather than legal enforcement.

In the context of tourism, *caritas* is translated into everyday practices of cooperation among households. Residents frequently support one another by lending boats, referring guests to neighboring homestays, sharing construction materials, or collectively preparing hospitality spaces during peak seasons. During the fruit harvest, tourism households avoid aggressive competition and instead collaborate to ensure that “every guest is well served wherever they go.” One homestay owner described this approach as follows: “*If my house is full, I send guests to my neighbor. We believe everyone should have a chance, not just one family*” (Interview 04). This pattern reflects a form of faith-based community welfare, in which the parish operates as a localized CSR institution that sustains social cohesion and equitable benefit distribution.

From a theoretical perspective, these charitable practices correspond to the philanthropic tier of Carroll’s CSR pyramid (Carroll, 1991). However, in Ngu Hiep, they are elevated into a religious–social responsibility. Assistance is directed not only toward material community welfare but also carries a spiritual dimension: acts of sharing become expressions of gratitude to God and affirmations of human dignity. As one interviewee articulated, “*When we share with others, we believe we are sharing the blessings God has given us*” (Interview 13).

The spirit of *caritas* also extends beyond the parish to shape interactions with tourists, who are an increasingly important source of livelihood in Ngu Hiep Islet. Homestay and ecotourism households routinely treat visitors as “family members coming to visit,” inviting them to share meals, narrating stories about local Catholic heritage, or introducing them to everyday cultural practices. Some households even welcome guests to join evening prayers, participate in fruit

harvesting, or cook with the family. As one host explained, “*We receive guests as we would receive relatives. Hospitality is part of our faith, not just our business*” (Interview 02). These gestures illustrate how religious belief is transformed into lived hospitality practices within community-based tourism.

Field observations further indicate that many tourism households voluntarily participate in parish-initiated campaigns such as “*Green and Clean Gardens,*” “*Plastic Waste Reduction,*” and “*No-Plastic Tourism.*” They also contribute a portion of their tourism income to church maintenance, rural road construction, and educational support programs. In this context, individualized acts of charity evolve into collective social responsibility, with the parish functioning as a coordinating “*CSR hub*” for the faith-based community. As one respondent observed, “*Even small contributions matter, because together they help the whole community grow*” (Interview 08).

These expressions demonstrate that tourism in Ngu Hiep Islet functions not merely as a livelihood strategy but also as a means of serving others and honoring God. In comparison with CSR frameworks emphasizing organizational-level engagement (Aguinis & Glavas, 2012; McKinney, 2023), the FBSR model observed here reflects a high degree of community embedding: social responsibility is no longer confined to individual enterprises but becomes a shared moral function rooted in collective faith.

The practice of *caritas* also provides an ethical foundation for sustainable tourism development. The principles of *Laudato si’* (Pope Francis, 2015) - that “*every act of caring for creation is a moral act*” - are materialized through concrete actions such as planting trees around the church, reusing fruit-washing water, sorting waste, and composting organic materials. Residents interpret these practices as “*serving God through caring for creation,*” reinforcing an

environmental ethic inseparable from religious belief. As one participant emphasized, *“Protecting the environment is part of our responsibility to God and to future generations”* (Interview 16).

Analyzed through the FBSR framework, a clear causal chain emerges: faith provides the moral motivation for action; charity translates faith into concrete social behavior; social responsibility solidifies communal norms and strengthens social cohesion; and sustainability follows as the integrated outcome of these processes. Thus, *caritas* in the Catholic life of Ngu Hiep Islet is not merely a religious ideal but a moral-social resource guiding tourism development toward responsibility, fairness, and sustainability. Charity, in this sense, is not simply kindness; it is a value system that connects faith, community, and livelihood, forming the ethical foundation of a faith-driven sustainable tourism model.

Stewardship and Environmental Protection

In *Laudato si'*, Pope Francis (2015) affirms that “the environment is God’s gift, and caring for it is a moral act.” The principle of Care for Creation thus constitutes one of the central pillars of Catholic Social Teaching (CST), urging humanity to reexamine the relationship between faith, nature, and development. In Ngu Hiep Islet, this principle is not confined to doctrinal instruction but has been deeply internalized in the daily lives of parishioners, particularly among households engaged in community-based tourism. Local residents understand every orchard, canal bank, and ecotourism site as part of “God’s creation” entrusted to their care. As one orchard owner explained, *“This land is not really ours. God gives it to us to look after, so we must protect it for the next generation”* (Interview 12). Consequently, planting trees, collecting waste, or protecting the landscape is perceived not only as a social obligation but also as a religious and moral practice.

Faith-based stewardship is reflected in residents' everyday environmental behaviors. These include careful maintenance of orchards, reduced use of chemical pesticides, composting of organic waste, and responsible water consumption. Many households voluntarily grow green hedges around their homes, minimize the use of plastic bags in daily commerce, and maintain "open ecological gardens" where visitors can experience tourism while learning about environmental protection. Small actions - such as cleaning up after each tour, keeping canal banks tidy, or encouraging visitors to dispose of waste properly - are regarded as forms of "eco-spiritual liturgy," understood as prayer expressed through ecological care. One tourism household noted, "*When we clean the garden or the riverbank, we feel it is like praying with our hands*" (Interview 17). Within the Faith-Based Social Responsibility (FBSR) model, this illustrates a natural sequence from faith to ecological consciousness and finally to concrete environmental action.

From Laudato Si' to Community Action

Under the guidance of the parish priest and the Caritas group, environmental protection initiatives have been organized regularly and sustained over many years. Each month, the parish promotes a "Green Sunday," during which parish groups collect waste, plant trees around the church, and clean canal banks. The initiative "One Waste-Sorting Basket per Household" educates families on separating organic waste from recyclables, while the campaign "A Plastic-Free Church" has significantly reduced single-use plastic during religious festivals. Catechism children also participate in the "Green Catechetical Garden," where they learn Catholic teachings alongside practical activities such as tree planting and garden maintenance. As one catechist observed, "*We teach children that loving God also means loving the environment He created*" (Interview 18).

These initiatives generate not only visible ecological benefits but also cultivate a form of religious eco-culture in which faith serves as the moral foundation of environmental behavior. As Hitzhusen & Tucker (2013) argue, religion can function as a crucial moral and cultural resource for Earth stewardship when spiritual beliefs are translated into protective actions. Similarly, Berry (2013) emphasizes that religious environmentalism enables communities to sustain ecological behavior not through market pressure or legal enforcement, but through internal commitment to sacred values. The experience of Ngu Hiep confirms this dynamic: residents act proactively to protect the “Common Home,” viewing the preservation of orchards, waterways, and landscapes as concrete expressions of gratitude to God and extensions of everyday spiritual practice. As one parish volunteer stated, *“We do not wait for the authorities to tell us to clean the river. We do it because it is our responsibility before God”* (Interview 20).

Ecological Ethics as a New Layer of Social Responsibility

In contrast to conventional CSR models such as Carroll’s (1991), environmental protection in Ngu Hiep does not originate from legal obligations or economic incentives. Instead, it emerges from ecological virtue - a form of “sacred social responsibility” grounded in faith. Residents do not perceive environmental maintenance as a cost, but as a spiritual reward and a moral duty associated with living according to God’s teachings. At the community level, the parish functions as a local CSR actor by coordinating, communicating, and supporting environmental initiatives. The principles of solidarity and the common good in CST are materialized through collective action, with each individual acting “for oneself, for others, and for the Common Home” (Beltran, 2020). One parish council member remarked, *“When everyone participates, even small actions become powerful for protecting our environment”* (Interview 09).

Through this process, a clear transition can be observed: CSR → Faith-Based CSR → community moral ecology. Ethical norms are elevated from a socio-economic level to a religious-moral level, creating a coherent system in which religion, environment, and development operate in unison.

Stewardship in the Context of Community-Based Tourism

The integration of faith and environmental consciousness has given rise to a form of faith-based ecotourism in Ngu Hiep Islet. In local tours, activities such as fruit picking, cooking, boating, or visiting the historic church are interwoven with messages about environmental care. Local guides explain how residents live harmoniously with nature, avoid littering waterways, and maintain the ecological integrity of orchard landscapes. Tourists thus become not merely observers but participants in a “culture of ecological ethics” - a form of soft evangelization in which faith is communicated through embodied practice rather than doctrine. As one local guide explained, “*We want visitors to see that protecting nature is part of our faith, not just a tourism rule*” (Interview 01).

As a result, community-based tourism in Ngu Hiep not only generates income but also fosters ecological awareness, transmits religious values, and strengthens local identity. Three key implications emerge: (1) Faith-Based Environmentalism, in which religious belief provides the moral source of ecological awareness, complementing CSR theories focused on economic and legal dimensions; (2) Moral Ecology, whereby environmental practices are motivated by internalized ethics rather than administrative enforcement; and (3) Religious CSR, demonstrating that faith communities can function as non-corporate CSR institutions coordinating sustainable behavior through shared beliefs, rituals, and moral authority.

Ultimately, the Catholic community of Ngu Hiep embodies stewardship not merely as an ecological responsibility but as a living form of worship. Every act of planting trees, collecting waste, or preserving tourism landscapes becomes “a prayer through action,” revealing the sacred relationship between humans, nature, and God. Viewed through this lens, the Faith-Based CSR model demonstrates its capacity to harmonize religion, ethics, and sustainable development, giving rise to a distinctive religious eco-culture characteristic of the riverine landscapes of southern Vietnam.

The Parish Community as a Local CSR Organization

The Parish as a Moral-Social Institution

In Ngu Hiep Islet, the parish functions not merely as a liturgical space but as a moral-social institution through which Catholic values are translated into codes of conduct, development orientations, and mechanisms for community coordination. This process of “socializing faith” resonates strongly with the spirit of modern CSR, which emphasizes the primacy of the common good over individual interests, the strengthening of solidarity, and the practice of subsidiarity in accordance with Catholic Social Teaching (CST). In this sense, the parish operates as a non-corporate CSR actor endowed with intrinsic moral authority and high social legitimacy. As one parish council member explained, “*The church is not only where we pray. It is where we learn how to live and work responsibly with others*” (Interview 09).

A Multi-Actor Coordination Structure

In practice, the parish possesses a clearly defined organizational structure composed of functional associations that together form a coordinated network resembling an organized CSR system. Caritas is responsible for charity and environmental initiatives; the Catholic

Women's Association connects culinary practices, local products, and livelihood activities; Youth and Eucharistic Children groups participate in the "Green Catechesis" program and assist with guiding visitors at the church; while the Parish Council assumes the role of a community governance body responsible for planning, coordinating, and monitoring collective initiatives. With a transparent division of roles and close collaboration with local authorities, tourism, environmental, and community education programs are implemented according to the principle of subsidiarity - addressing issues at the closest possible level to foster autonomy and responsibility. One local official noted, *"Working with the parish is very effective because they already have strong organization and trust within the community"* (Interview 19). This arrangement represents a localized form of multi-stakeholder CSR in which the parish acts as a "linking institution" among the state, residents, and visitors.

Moral Leadership and Community Governance

Parish leadership operates along three interconnected dimensions. The first is normative direction: homilies, catechetical classes, and association meetings consistently emphasize honest labor, community service, and environmental care, thereby shaping a shared moral framework. The second is practical organization: campaigns such as "Green Living," "Plastic Reduction," and "One Tree per Family" are conducted regularly, transforming ethical norms into habitual practices. The third is social monitoring: a system of gentle reminders and moral encouragement fosters self-regulation, while the symbolic authority of the parish acts as a "soft boundary" discouraging dishonest behavior or unhealthy competition in tourism. As one tourism household remarked, *"When the priest reminds us about fairness and honesty, we feel responsible not just to the law, but to our conscience"* (Interview 06). Unlike corporations, the parish simultaneously fulfills roles analogous to a governance board, a

human resources unit, and a community development agency - yet its motivation is grounded in faith and moral duty rather than profit maximization.

A Multi-Level Faith-Based CSR Network

Ngu Hiep Parish operates within a multilayered network that extends beyond the local community. At the parish level, it coordinates associations and annual action plans; at the inter-parish level, it exchanges experiences with Tan Lap and My Long parishes to harmonize sustainable tourism practices; at the diocesan level, it receives training and strategic guidance from Caritas My Tho; and at the societal level, it collaborates with local government agencies and small tourism businesses in destination promotion and service standardization. This structure mirrors the operational logic of faith-based NGOs documented in international development literature and reflects a form of “hybrid CSR,” where religious norms and social governance mechanisms mutually reinforce one another. As one Caritas coordinator observed, “*When parishes connect and share experiences, good practices spread very quickly*” (Interview 21).

Moral, Social, and Developmental Impacts

Field data reveal at least three interrelated layers of impact. Morally, values such as honesty, frugality, respect for others, and environmental care have been internalized into a shared occupational culture, contributing to reduced price exploitation and limited negative competition among tourism households. Socially, internal cohesion has strengthened, and support for vulnerable groups has become regular and systematized, ranging from scholarships and healthcare assistance to disaster relief. Developmentally, tourism products infused with elements of humanity, faith, and ecology - such as church tours, open ecological gardens, and family-style meals - enhance destination identity and promote more equitable benefit

distribution. As one homestay owner noted, “*Tourists remember not only the fruits or the river, but how people treat each other here*” (Interview 04). Collectively, the parish functions as the moral institution underpinning micro-scale sustainable development.

Theoretical and Practical Implications

The case of Ngu Hiep suggests that religious organizations can effectively implement CSR under three conditions: intrinsic moral motivation rather than mere compliance; high levels of social trust enabling behavior coordination without coercive sanctions; and dense networks that sustain long-term change. From a Faith-Based CSR perspective, this constitutes a model of “community-embedded CSR” in which every parishioner is an ethical agent and every daily act carries social responsibility. Such a model is particularly compatible with rural Vietnam, where religion often operates as a pervasive moral ecosystem governing economic and social life.

In essence, the parish in Ngu Hiep Islet functions as a fully localized CSR organization - coordinating, educating, and monitoring community behavior through Catholic norms; embedding CSR within the lived experience of faith through charity, environmental stewardship, and tourism; and demonstrating that faith-based social responsibility can serve as a central driver of sustainable community-based tourism development.

DISCUSSION

Faith as the Foundation of Social Responsibility

Findings from Ngu Hiep Islet indicate that Catholic faith functions as the normative foundation shaping the social, economic, and cultural life of the local community. Faith is not perceived as an isolated spiritual domain but as an integrative element embedded in daily labor, hospitality, and environmental stewardship. Every action

- from gardening and receiving guests to maintaining ecological cleanliness - is understood as part of a lived religious vocation. In this sense, faith operates not only as a personal belief system but also as a social driver that generates shared moral norms, collective behaviors, and community development mechanisms.

First, faith informs a distinctive work ethic through which residents cultivate diligence, honesty, and respect for labor. Tourism work, orchard cultivation, or preparing meals for visitors are viewed as forms of “everyday liturgy,” expressing gratitude to God. This perspective aligns with the spirit of *Laborem Exercens* by Pope John Paul II (1981), which asserts that labor is “a vocation to participate in God’s work of creation” (Sison et al., 2016).

Second, charity and service are understood as sacred moral duties rather than voluntary benevolence. Mutual support in tourism businesses, guest-sharing among households, “charity meals,” and community environmental projects reflect an understanding of *caritas* as “love in action.”

Third, stewardship is manifested through environmental protection and care for natural resources - actions perceived as indispensable components of religious life. Under the influence of *Laudato si’* (Pope Francis, 2015), ecological behaviors such as tree planting, reducing plastic waste, sorting household waste, and keeping the waterways clean have been elevated into a form of eco-spiritual liturgy, reframing environmental protection as a moral act.

Collectively, these values demonstrate that Catholic faith functions as a form of moral capital that enables the community to maintain social order as well as foster a sustainable, humane, and voluntary model of community tourism development.

The Intersection of CSR and Catholic Social Teaching (CST)

When compared with existing theoretical models, it becomes clear that Corporate Social Responsibility (CSR) and Catholic Social

Teaching (CST) share significant similarities in terms of goals but differ in their foundational value systems. According to Carroll (1991), CSR comprises four layers: economic, legal, ethical, and philanthropic (Fadun, 2014; Malik, 2024; Mihaljevic & Tokic, 2015; Nikadimovs, 2025; R. K. Shrestha & Rai, 2022), while CST emphasizes five principles: human dignity, the common good, solidarity, subsidiarity, and care for creation.

This study reveals that the Catholic community of Ngu Hiep has integrated these value systems into a hybrid model - Faith-Based CSR. In this model, the economic layer of CSR is reinterpreted as “liturgical labor,” the legal layer becomes “conscience-based self-regulation,” the ethical layer aligns with charity and the common good, and the philanthropic layer expands into ecological stewardship. CSR is therefore transformed from a managerial-legal framework into one infused with religious ethics.

A key distinction between conventional CSR and Faith-Based CSR lies in the source of motivation. Traditional CSR tends to operate “from the outside in,” driven by legal requirements, market expectations, or reputational pressures (Aguinis & Glavas, 2012). By contrast, Faith-Based CSR operates “from the inside out”: faith shapes ethics, ethics shape behavior, and behavior generates social impact (Dimic et al., 2024; Hui, 2008; Le Breton-Miller et al., 2024; MacLeod, 2011; Xu & Ma, 2022). In Ngu Hiep, adherence to professional ethics, hospitality toward visitors, and environmental care are not motivated by regulations but by the belief that good actions honor God.

This mechanism reflects a process of moralization of development, in which the sequence Faith → Ethics → Social Responsibility → Sustainable Development forms a coherent ethical cycle. It also resonates with Deneulin & Rakodi’s (2011) concept of “faith-based development,” in which religious values provide moral energy for societal progress. Thus, this study demonstrates that CSR

can be reinterpreted in religious contexts, where institutions such as parishes operate as “non-corporate CSR organizations,” mobilizing belief, community, and morality to regulate social behavior.

A Faith-Based CSR Model for Community-Based Tourism: Development Implications

Based on qualitative findings and the integrated theoretical framework, this study proposes a Faith-Based CSR model for community-based tourism in which faith serves as the entry point for the entire ethical and developmental value chain.

The model consists of four interconnected pillars: (1) Faithful Work – labor is sacralized as a moral vocation; (2) Charity and the Common Good – cooperation and mutual assistance among tourism households become expressions of shared moral purpose; (3) Stewardship – environmental protection is reframed as a religious duty; (4) Parish Governance – the parish acts as a coordinating and ethical monitoring institution.

This structure illustrates the localization of CSR: rather than being business-centered, responsibility becomes community-centered, with the parish serving as the central conduit of value transmission. The parish operates as a local CSR institution - not to maximize profits but to maximize the common good. This represents a vivid example of communalized CSR, in which every member is a moral agent and everyday actions carry communal significance.

Academically, the Faith-Based CSR model expands the boundaries of CSR theory, showing that social responsibility can be activated by religious faith, not solely by economic incentives. It contributes to the literature on CSR in developing countries ([Bhatia & Makkar, 2019](#); [Cezarino et al., 2022](#); [Gallego-Álvarez & Pucheta-Martínez, 2020](#); [Jamali & Karam, 2018](#); [Lund-Thomsen et al., 2016](#); [Sharma, 2019](#)) and underscores the role of religion as a tangible source of moral and cultural capital in sustainable development.

Practically, the case of Ngu Hiep suggests that religious organizations can serve as strategic partners for local governments in community tourism and environmental protection. With their associative networks, cohesive social structures, and high moral legitimacy, parishes can guide, monitor, and encourage sustainable behavior. Moreover, this model can be adapted to other religious traditions - Islam, Buddhism, Protestantism - to construct a broader framework of multi-faith ethics for development.

In conclusion, Faith-Based CSR in Ngu Hiep Islet demonstrates the power of religion as a moral foundation for development. Faith, charity, and ecology are not merely religious ideals but constitute three pillars of a sustainable development paradigm in which work, service, and environmental stewardship become modalities of religious life and contributions to the common good.

CONCLUSION

This study investigated how Catholic faith shapes and sustains social responsibility within the context of community-based tourism on Ngu Hiep Islet, Dong Thap Province. The findings demonstrate that, in a rural Mekong Delta setting where religion, livelihood, and local culture are deeply intertwined, faith functions not merely as a spiritual belief system but as a moral-institutional foundation guiding ethical behavior, collective action, and sustainable tourism development.

Empirically, the study identified three interrelated dimensions through which Catholic ethics are translated into practice. First, faith-oriented work ethics frame labor as a moral vocation, fostering honesty, diligence, and responsibility in tourism-related activities. Second, the principle of *caritas* transforms charity and service into concrete forms of social responsibility, including mutual assistance, cooperation among households, and equitable benefit sharing. Third,

stewardship consciousness motivates environmental practices such as waste reduction, tree planting, and the protection of orchards and waterways, grounded in the belief that caring for nature constitutes a moral duty. These dimensions operate synergistically and are coordinated by the parish, which functions as a central moral institution within the community.

At the theoretical level, the study contributes to Corporate Social Responsibility (CSR) scholarship by situating it in dialogue with Catholic Social Teaching (CST). While conventional CSR frameworks emphasize compliance with legal norms, stakeholder expectations, and economic incentives, CST introduces a moral anthropology centered on human dignity, solidarity, subsidiarity, the common good, and care for creation. Their integration gives rise to the Faith-Based CSR model, in which social responsibility is motivated primarily by internalized moral conscience and religious conviction. The case of Ngu Hiep Islet provides an empirical illustration of this model, demonstrating how social responsibility can be coordinated by a non-corporate institution – the parish – through faith-based norms, practices, and networks.

The Faith-Based CSR model can be conceptualized as a transformative sequence: Faith → Ethical Values → Social Action → Sustainable Development.

Within this sequence, the parish acts as an intermediary agent that translates faith into collective action and sustains moral self-regulation over time. This reconceptualization expands CSR beyond its conventional firm-centered boundaries and highlights the role of religious communities as ethical agents in sustainable tourism development.

Despite these contributions, this study has several limitations that should be acknowledged. First, it is based on a single-case study with strong cultural and religious specificity, which may constrain the

generalizability of the findings. The Catholic community of Ngu Hiep Islet represents a distinctive socio-religious context, and the mechanisms observed here may not be directly transferable to other settings. However, the value of this research lies in its analytical and theoretical transferability rather than in statistical representativeness. By articulating a conceptual model grounded in rich qualitative evidence, the study provides insights that can inform comparative and theory-building research.

Future research should therefore adopt comparative designs across different religious communities, regions, and national contexts to examine how diverse faith traditions operationalize social responsibility in tourism development. Comparative studies involving Buddhist, Islamic, Protestant, or multi-faith communities would help clarify the extent to which Faith-Based CSR functions as a context-sensitive yet adaptable framework. In addition, future research could integrate mixed methods or longitudinal approaches to examine how faith-based social responsibility evolves over time and interacts with policy interventions, market forces, and environmental change.

In conclusion, the case of Ngu Hiep Islet demonstrates that faith, charity, and stewardship can be integrated into a morally grounded, locally embedded, and voluntary model of sustainable development. Here, development transcends economic growth to become a process of enhancing human dignity, strengthening social cohesion, and safeguarding creation. The Faith-Based CSR model thus represents not only a meaningful theoretical contribution to tourism and CSR scholarship but also a practical pathway for designing humane, equitable, and sustainable tourism strategies in culturally and religiously embedded rural contexts.

Author Contributions

Conceptualization: K.L.C. & N.A.N.; Data curation: K.L.C. & N.A.N.; Formal analysis: K.L.C. & N.A.N.; Funding acquisition: K.L.C. & N.A.N.; Investigation: K.L.C. & N.A.N.; Methodology: K.L.C. & N.A.N.; Project administration: K.L.C. & N.A.N.; Resources: K.L.C. & N.A.N.; Software: K.L.C. & N.A.N.; Supervision: K.L.C. & N.A.N.; Validation: K.L.C. & N.A.N.; Visualization: K.L.C. & N.A.N.; Writing – original draft: K.L.C. & N.A.N.; Writing – review & editing: K.L.C. & N.A.N. All authors have read and agreed to the published version of the manuscript.

Funding

This study received no direct funding from any institution.

Institutional Review Board Statement

This study was approved by Department of Vietnamese Studies, Ho Chi Minh City University of Education, Ho Chi Minh City, Vietnam.

Informed Consent Statement

Informed consent was obtained before respondents answered the interview for this study.

Data Availability Statement

The data presented in this study are available upon request from the corresponding author due to privacy and ethical restrictions.

Acknowledgments

The author thanks Department of Vietnamese Studies, Ho Chi Minh City University of Education, Ho Chi Minh City, Vietnam for administrative support for this study.

Conflicts of Interest

The author declares no conflicts of interest.

Declaration of Generative AI and AI-Assisted Technologies in the Writing Process

During the preparation of this work, the authors used ChatGPT and PaperPal to improve the clarity of the language and readability of the article. After using these tools, the authors reviewed and edited the content as needed and took full responsibility for the content of the published article.

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