THE PERCEPTION OF 'NEW STEWARDSHIP' IN MACAU: A THREE-PHASE ANALYSIS

Macau Ricci Institute (MRI) and Macau Institute for Corporate Social Responsibility in Greater China (MICSRGC)

ABSTRACT

The present paper is a continuation of a larger project entitled 'Toward an Understanding of Stewardship in Macau' conducted by Mike Thompson of the Macau Ricci Institute in 2021. Thompson used a phronetic research approach and conducted in-depth interviews with 14 key opinion leaders in Macau. His finding was that stewardship was not a term in normal use by participants but they provided their understanding and application to the term from which six stewardship behaviours were derived, namely CSR engagement, educational commitment, environmental preservation, social care, social care for non-residents, and ethical motivation. The present study has further analysed the recorded transcriptions and a seventh dimension was identified, which is 'taking care of the grassroots people of Macau'. In order to better understand the perception and opinions of the Macau people toward these seven dimensions of stewardship, three focus group interviews were conducted with school educators, the NGOs/NPOs, and the SMEs. The findings revealed that different groups of stakeholders have different needs but they do demonstrate many commonalities in terms of social needs especially during the difficult times caused by the pandemic. The government is suggested to take the lead in all aspects of stewardship and a comprehensive rethinking of the deep structural problems in the society is urgently called for.

INTRODUCTION

Stewardship theory is not unfamiliar in the Western business and economics academia, especially with its original contrasting nature with agency theory. The two theories are often seen as analogous to the Friedman versus Freeman debate. The concept of stewardship can be traced back to early human civilization. From Genesis 1-2 to the dictionary meaning of 'house guardian', from agency theory in contemporary capitalism to the recently popular discussion of the Anthropocene and environmental stewardship, the concept has always been founded on human nature, society and the environment. Williamson and Lipman (1991, p. 357) traced the concept of stewardship from its early Mesopotamian, Roman and English antecedents until its modern American corporate usage. The concept itself has been evolving along with cultural, historical and sociological changes. Nevertheless, Williamson and Lipman (1991, p. 357) identified four basic functions of the steward, namely preservation, management, distribution, and accounting.

Thompson (2021), who conducted the first phase of the bigger project as described in the abstract of this paper, mainly framed the concept of stewardship using Enqvist et al.'s (2018) stewardship framework which is based on three overlapping dimensions of stewardship, namely care, knowledge, and agency. 'The framework recognises plurality, but may also act as a centring device by facilitating bridging and integration between different formulations of stewardship' (Enqvist et al., 2018, p. 24). He further cited Hernandez's (2012, p. 174) definition of stewardship as 'the extent to which an individual willingly subjugates his or her personal interests to act in protection of others' long-term welfare. Accordingly, stewardship behaviours are a type of prosocial action, intended to have a positive effect on other people.'

The topics of corporate social responsibility (CSR) and sustainable development (e.g., the United Nations' Sustainable Development Goals or SDGs) are widely researched in various areas such as management, accounting, law, political sciences, and so on. In many countries and regions, they have even become popular themes on TV programmes and are included in school curricula. In recent years, the term stewardship has comparatively become less *en vogue* while people are every time becoming more fanatic with new jargons. However, much of CSR and SDGs (and now ESG) actually stem from this central tenet of stewardship. In this research, we attempt to revisit this foundation stone from various perspectives.

Our location of study is the Macau Special Administrative Region (Macau SAR or simply Macau as in this article), a former Portuguese enclave which was returned back to China in 1999. Macau is still the only city in the country where gaming is legal and it had transited from 'Monte Carlo of the Orient' to 'Las Vegas of Asia' following the opening up of the gaming market in 2002 with the six gaming concessionaires contributing over USD165 billion in tax money to the government coffer (Blaschke, 2021, p. 23). The economic boom lasted for around 20 years. With the attack of COVID-19, the gaming industry's revenue plunged from USD38.1 billion in 2019 to a record low of USD7.9 billion in 2020 (statista.com). Since the livelihood of over one-fifth of Macau's working population relies on the gaming industry, the impact is unimaginable for a 'lonely economy' (Noronha et al., 2021) which has almost solely depended on the industry for so many years.

Coupled with national policies on the crackdown of corruption, money laundering, illegal betting and the revision of the Macau Gaming Law upon the end of the six gaming concessionaires' operation licenses in June 2022 (now extended to December 2022), the vocation of the gaming industry to bear more CSR has become the talk of the town. It is therefore important, if not urgent, to understand more about the needs of the society from a multiple perspective and how stewardship, as a cornerstone of CSR or even personal social responsibility and integrity, can play an active role in such a difficult time. The current study aims to assess how key opinion leaders as well as ordinary people in Macau perceive the idea of stewardship and to suggest ways to better disseminate the message that everyone can be a steward in this society. Next, we shall review stewardship theory in terms of its flipside, namely agency theory, its spiritual aspect, and the Anthropocene and environmental aspects.

THEORETICAL ASPECTS OF THE 'NEW STEWARDSHIP'

Stewardship theory and agency theory

Modern economic thoughts (in the capitalistic sense) have almost always been built on the principal (owner)-agent (top manager) relationship in agency theory (Jensen and Meckling, 1972). The theory depicts that the agent's (manager's) interest is self-serving (Bentham's 'utilitarianism', or to a certain extent 'egoism') and therefore diverges from that of the principal's (owner's), notwithstanding that the agent is remunerated by the principal. This notion of the agent's 'selfishness' has long been established since the advent of the *homo economicus*. However, agency theory has also been challenged by psychologists and sociologists that there exist boundaries within this theory which can be overcome by other theories. In the management literature, Donaldson and Davis (1991, 1994) were the earlier advocates of stewardship theory. Davis et al. (1997) pointed out that exclusive reliance on agency theory over-simplifies organisational life and the self-serving principal-agent relationship does not apply to all managers. There are times when managers' behaviours are not in line with the principals' (not exclusive to pure profit-seeking motive). Simply speaking, agency theory may not always be applicable to all situations and stewardship theory could be an alternative explanation. Nevertheless, Davis et al. (1997, p. 24) emphasised that '[*sometimes*] a steward will not substitute or trade self-serving behaviours for cooperative behaviours'.

The 'good' steward: Good to whom?

In the pure capitalistic sense, the steward who is 'good' is good only for his or her principal's interests, which, to a certain extent, can be advantageous to himself or herself also. For example, Anderson et al. (2015, p. 100) defined the focus of 'stewardship' on the assessment of managers in discharging their responsibilities assigned by owners in an agency relationship and the performance of some delegated activities on behalf of another party. Their definition of stewardship still surrounds the agency concept that the manager is remunerated to conduct activities for the benefits of the principal. In fact, the International Accounting Standards Board (IASB) has acknowledged that the term 'stewardship' possesses many different meanings and therefore we agree that the 'good' steward is held responsible and accountable also to shareholders and the various stakeholders. This perspective of the 'steward' originated from Freeman's (1984) 'stakeholder theory', which was then propagated in the academic literature by Donaldson and Preston (1995) and the many other advocates of this school of thought. It can be said that the 'steward' is a 'steward for all' in this viewpoint.

Klettner (2021), in her comparative study of stewardship codes of different countries, raised the notion of 'universal ownership' (Bebchuk et al., 2017). She argued that there is currently an investor level which is parallel to the corporate decision-making level as corporations are now more concerned with ESG (environmental, social and governance); and stakeholders (investors) paradoxically take an 'enlightened view' of shareholder value (p. 993) to go for

long-term and sustainable benefits. As such, investors have become stewards of society also. This perspective matches our 'steward for all' viewpoint above.

It is therefore necessary to set our point of reference now in terms of the direction of 'stewardship' or the 'good' steward. Under agency theory, stewardship simply means preservation of owners' interests. However, we can understand 'owners' to be expanded to mean a broader group, therefore extending to all stakeholders. In other words, it is a matter of 'ownership interests'. This issue of what we call 'ownership interests' is actually not new and has been covered in the literature by legitimacy theory (Suchman, 1996) and stakeholder theory (Donaldson and Preston, 1995). Sometimes, CSR and other sustainability practices may be used strategically for purposes other than real stewardship. Therefore, it is important to distinguish among actions of businesses from 'doing CSR' and 'greenwashing' (Robertson et al., 2021), marketing, impression management (Liu and Abesekera, 2014) or whatever one may label it. Our in-depth interviews will attempt to explore more into this area.

The spiritual side of stewardship
When the agents' performances do not necessarily go hand in hand with the intentions of owners, some may wonder whether this is an ethical or spiritual matter. In fact, both of them are interdependent and can influence each other. Peters et al. (2017) have elaborated a 'Jesus Centered Leadership (JCL)' which is based on business ethics and, to a certain extent, stewardship in the spiritual sense. They have advocated five major concerns namely, interruption, identity, instrumentality, investment and internalization, which are mainly advanced from the spiritual literature in business management.

In particular, we are interested in discussing the 'interruption' (therefore identity) and 'internalization' parts of JCL. 'Interruption' refers to the fact that 'organisational members espouse Christian leadership must be willing and disrupt status quo thinking and behaviour' (Peters et al., 2017, p. 591). Drawing largely from Mabey et al. (2016), JCL can be a doorway toward business ethics and personal integrity. This factor of 'interruption' can thus develop an 'identity' which will eventually 'internalize' itself within the organisation.

Gini and Green (2014) pointed out the relationship among ethics, leadership and stewardship. References range from St. Augustine to Peter Senge (1990) in their article. The main idea is that of what a 'servant-leader' does: leading by serving. The spiritual element here is strong and echoes the idea of JCL as mentioned above. Nevertheless, the key connection here is that stewardship (out of the agency theory sense here) bears a lot of relations with the ethical side of business performance. In other words, through stewardship, an emancipation from the basic idea of agency can be achieved, spiritually, ethically, or otherwise. This central notion is therefore related to topics such as CSR and sustainability and so on which are touched on in the current research.

To conclude this part, we cite two fundamental questions as raised in the conceptual article by Gini and Green (2014, p. 439): 'What ought I do in regards to others?' and 'What are my responsibilities in regards to others?'. The steward of today is no longer a paid high-level servant trying to help his or her master to reap maximum benefits and therefore to maximize his or her own agency reward. Today's steward bears a sense of responsibility and ethics, a sense of humanity, to stakeholders and to all in society.

The Anthropocene and environmental aspects of stewardship
Bennett et al. (2018, p. 600) argued that environmental stewardship starts from the local level (through various types of capital, cultural-, social-, financial-, human-, physical-, institutional-wise). The outcomes of a successful local environmental stewardship initiative result not only in ecological terms, but also social aspects including well-being, poverty alleviation and employment, etc. In other words, in good stewardship, we are not only talking about environmental protection and management issues, but broad matters concerning humanity, that is, the 'Anthropocene'.

Bebbington et al. (2020) offered a short history of the Anthropocene (meaning 'humanly recent', p. 153). The idea came from the long-standing concern about the physical environment that sustainable approaches have been deployed in the socio-economic-environmental sciences (Bebbington and Larrinaga, 2014, p. 154). The Anthropocene goes even further than ensuring socially just and ecologically sound development through sustainable practices and policies. The Anthropocene relates with the nature and function of the earth system and the role of human actions in driving these dynamics (Bebbington et al., 2020, p. 155). They cited Baskin (2015) that the Anthropocene is not like what many think that only a small percentage of the global population has driven the 'Great Acceleration' (Steffan et al., 2007) to our current times; in fact, all humans are equally implicated and they are undifferentiated human agents in the Anthropocene (p. 156). The Anthropocene can therefore be labelled as a 'post-postmodern' ideology and Bebbington and colleagues (2020, p. 167) hypothesized that *stewardship will re-emerge in the discourse on organisational accountability* (emphasis added). In order words, stewardship only in the agency sense is insufficient; '*...stewardship is not merely a stronger form of accountability but reflects a fundamentally different set of relations*' (p. 169). Therefore, our conviction is that the 'new stewardship' embraces all the ecological, environmental, social, spiritual, economic and human justice realms in a comprehensive manner.

RESEARCH METHODOLOGY

Phase 1: Phronetic interviews
In phase 1 of the larger project, Thompson (2021) remarked that 'Towards an understanding of stewardship in Macau' is a dialogical social enquiry in which participants are engaged in a conversation with the overarching aim to analyse how they understood stewardship to benefit the social, environmental and economic well-being of Macau's citizens. The research method based on the phronetic approach, referring to the contemporary interpretation of the

Aristotelian view on ethics and power (Thorpe and Holt, 2008), involved an outline set of questions as prompts to help the interviewees to explore their own habitus and application of stewardship. He therefore interviewed 14 influential organisational leaders (Key Opinion Leaders or KOLs) in Macau from four business and civil society sectors, namely gaming resorts, SMEs, educators and not-for-profit institutions.

Thompson's (2001) interviews mainly attempted to obtain insights around three foundational questions:

1. What does stewardship mean to you?
2. What are the experiences and illustrations of your organisation's engagement in stewardship / CSR?
3. What values and principles motivate you and your organisation to engage in social and environmental projects (stewardship) in Macau?

The in-depth interviews resulted in six main characteristics or dimensions according to the understanding of stewardship by the 14 participants (see Table 1). The details of the interviews are not repeated here as they are described in Thompson's (2021) paper.

Table 1. Six key dimensions resulting from the phronetic interviews and their key themes.

Stewardship dimensions	Key themes
CSR engagement	1. Educate employees 2. Exercise care towards employees 3. Provide resources for social and environmental needs in the community
Social care for non-residents	1. A sense of responsibility by all to address the needs of migrant workers, especially the unemployed 2. Concern that an underclass has been created in Macau and that this is unjust
Educational commitment	1. An instinctual sense of responsibility by all participants to support the educational development of the population directly or indirectly 2. A higher-level aim for educational stewardship in mind-formation and humanities education
Environmental preservation	1. Green cover targets 2. Environmental experimentation such as aquaponic farming 3. Plastic use management

Social care	1. Just use of resources for the common good, local and global communities
	2. Community philanthropic concerns and care for seniors, ex-offenders, for those affected by physical and mental disabilities and the need to reskill middle-aged women
	3. Preserve the past for the future
Ethical motivation	1. Stewardship ethical behaviours: responsibility, accountability, integrity, honesty, sincerity, social harmony and solidarity
	2. Role-related responsibility to give back from privilege and to manage with ethics
	3. A sense of a shared good and communitarian solidarity

Phase 2: Content analysis

Thompson's interview audio transcriptions were then handed to members of the Macau Institute for Corporate Social Responsibility in Greater China (MICSRGC) and were then content analysed (Neumann, 2013) qualitatively and quantitatively. One member, as the main researcher, acted as the codebook editor (McQueen and Guest, 2008) and two trained assistants helped with the coding. The researcher and the assistants were all not involved in the phase 1 interviews. The segregation of duties for the transcription coding here ensures objectivity in the content analysis part of the study. The codebook editor is responsible for creating, updating, revising, and maintaining the codebook (Saldaña, 2013, p. 27). The intercoder reliability rate (O'Connor and Joffe, 2020) was 0.827. Table 2 shows all the keywords extracted manually from each of the three foundational interview questions of the phase 1 interviews.

Table 2. Keywords extracted manually from the three foundational interview questions.

Foundational questions	**Keywords**
1. **What does stewardship mean to you?**	Responsibilities, CSR, managing resources, use resources to help others, enhance social, economic and environmental aspects of the place, being a good platform, link to CSR, accountability, healthy business, ethical, policy, support

2. What are the experiences and illustrations of your organisation's engagement in stewardship / CSR?	Helping people in need, donation, cooperate with other companies/ business entities and help others, help to develop a better society, help promoting the idea of CSR
3. What values and principles motivate you and your organisation to engage in social and environmental projects (stewardship) in Macau?	Trust, belief in religion, show care to others, sharing resources, accountability, incentives

Phase 2: Content analysis – A seventh dimension

Based on the content analysis as described above, an additional dimension 'Taking care of the grassroots people' was uncovered. Although the Macau government has done a lot of work to ensure the quality of life of local residents, including the economic, educational, employment aspects and so on, still many participants believe that the government has not taken sufficient care of the needs of some grassroots people. The help extended by the government has little effect on the improvement of their livings, and more efforts should be given to protect the benefits of the locals.

Some of the participants pointed out needs such as on-the-job training and job opportunities for the locals. Also, talents should be given chances to develop and to be promoted. They mentioned that the locals are an integral part of the economy and the government should take good care of all levels of them, but not just focus on the medium to high income group.

> "*The Macau government should take care of the local people because a lot of them have lost their jobs too. So, the government should put all the emphasis and resources to help the local people; say, provide them with training on the job.*" (Managing director of an HR Consultancy)

> "*One issue that you will notice is at the senior management, there will always only be foreigners. And then when you come to the middle management, it used to be, not as many as now, Singaporean and Malaysian, and a lot of local people will be either at the frontline, or just junior managers.*" (CEO of an investment company)

After uncovering this seventh dimension, we present here in Table 3 all the original plus additional key themes of the complete seven dimensions of the understanding of the stewardship concept by the 14 participants of the phronetic interviews.

Table 3. Seven dimensions of stewardship and their key themes.

Stewardship dimensions	Key themes	Additional key themes after content analysis
CSR engagement	Educate employees; Exercise care towards employees; Provide resources for social and environmental needs in the community.	Manage resources well, make good use of them to help and contribute to society; Share resources (money, human resources, materials, etc.) to help the society.
Social care for non-residents	A sense of responsibility by all to address the needs of migrant workers, especially the unemployed; Concern that an underclass has been created in Macau and that this is unjust.	Should also take care of the migrants/non-local workers, some of them are hardly making a living in Macau; Migrants and non-local employees also contribute to the local society; should also consider their benefits.
Educational commitment	An instinctual sense of responsibility by all participants to support the educational development of the population directly or indirectly; A higher-level aim for educational stewardship in mind-formation and humanities education.	Provide education opportunities to people in need and employees.
Environmental preservation	Green cover targets; Environmental experimentation such as aquaponic farming; Plastic use management.	Environmental friendliness; Sustainable development; reserving resources for the next generation.

Social care	Just use of resources for the common good, local and global communities; Community philanthropic concerns and care for seniors, ex-offenders, for those affected by physical and mental disabilities and the need to reskill middle-aged women; Preserve the past for the future.	Provide help and opportunities to people in need.
Ethical motivation	Stewardship ethical behaviours: responsibility, accountability, integrity, honesty, sincerity, social harmony and solidarity; Role-related responsibility to give back from privilege and to manage with ethics; A sense of a shared good and communitarian solidarity.	
Taking care of the grassroots people	Take care of local residents of all levels, including the grassroots; Provide more training and learning opportunities for them to build more skills; Ensure the locals have the opportunity to be promoted and to have the chance to work at the senior level; rather than only to have foreign staffs at the management level.	

A total of 59 keywords were identified from the seven dimensions and their key themes. Table 4 shows the frequency counts of the keywords. The 59 keywords were then regrouped under the seven dimensions of stewardship. As shown in Table 5, a colour shading method was used to indicate the perceived importance of the keywords by the participants. The keywords which were mentioned by the participants when discussing each stewardship dimension for over 30 times are considered as highly important and are highlighted in dark green. Those mentioned over 20 times are considered as relatively important and are highlighted in light green. Those mentioned over 10 times are considered as slightly important and are indicated in beige.

Figure 1 is a summary of the above analysis from another perspective. The seven dimensions are matched with the various sectors to indicate which sectors are most immediately responsible for taking up which of the seven stewardship roles. A similar colour shading method was used. The darker the colour, the more importance and relevance for the particular sector.

Table 4. 59 keywords and their frequencies

Keywords	Frequencies
Stewardship	86 times
Government	84 times
Responsibilities	84 times
Business	82 times
Needs	68 times
Help	63 times
CSR	59 times
Social	56 times
Locals and Non-Locals	55 times
Values	53 times
Society	51 times
Workers, Employees	48 times
Resources	46 times
Company	41 times
Believe, Trust	40 times
Organisation, Association	37 times
Understand	37 times
Community	36 times
Migrants	34 times
Education	34 times
Management, Manage	31 times
Corporates	31 times
Ethical, Ethics	30 times
Citizens, Residents	28 times
Gaming Industry	26 times
Personnel	23 times

Opportunities	**23 times**
Support	**22 times**
Benefits	**22 times**
Public	18 times
School	16 times
Market, Marketing	16 times
Motivation	14 times
Educational	13 times
Environmental	12 times
Financial	11 times
Casinos	11 times
Communication	10 times
Understanding	9 times
Relations	9 times
Political	9 times
Platform	9 times
Learn	9 times
Multicultural	8 times
Leaders	8 times
Decision	8 times
Contribute	8 times
Sustainable	8 times
Unemployed	7 times
International	6 times

Table 5. Re-grouped keywords by dimensions

Dimensions	Related Keywords
CSR engagement	• Government • Responsibilities • CSR • Local, non-local • Resources • Believe, trust • Gaming industry • Organisation, association • Management, manage • Corporates • Citizens, residents • Educational
Taking care of the basic level/grassroot people in Macau	• Government • CSR • Local, non-local • Workers, employees • Resources • Gaming industry • Management, manage

Stewardship Dimension	Items
	• Corporates • Citizens, residents • Opportunities
Social care for non-residents	• Government • Local, non-local • Workers, employees • Resources • Corporates • Opportunities
Educational commitment	• Resources • Citizens, residents • Educational
Environmental preservation	• Government • Responsibilities • CSR • Resources • Corporates • Gaming industry • Environment
Social care	• Government • Responsibilities • CSR • Resources • Believe, trust • Management, manage • Corporates • Citizens, residents • Gaming industry • Opportunities • Organisation, association
Ethical motivation	• Government • CSR • Ethical, ethics • Gaming industry

Figure 1. Stewardship dimensions with relevance to professional sectors

Stewardship Dimensions

	Professional Sectors					
	Government	Business Sector	Gaming companies	SMEs	Schools	Caritas / Dioces
CSR engagement	■	■	■	▨	▨	▨
Taking care of the grassroots people	■	■	■			
Social care for non-residents	■					▨
Educational commitment					▨	
Environmental preservation	■					

13

Social care						
Ethical motivation						

Observations from the Phase 2 study

It can be seen that all the participants have mentioned 'government' in nearly all the seven dimensions. Many expressed that the government should be taking a more proactive role in being the steward in terms of almost everything, from CSR engagement to taking care of the grassroots and non-locals to motivating ethical education. The keywords 'government', 'responsibility' and 'businesses' appeared 84, 84 and 82 times, respectively in the transcriptions. The word 'CSR' appeared 59 times. The words 'needs' and 'help', 68 and 63 times, respectively while the keyword 'gaming industry' appeared 26 times. It can be inferred that the people of Macau are having many unsatisfied needs and they want the government to provide more help to them. After the government, they think that businesses (most likely they are referring to the gaming sector and some large companies) are the second most important stewards for the common good of the Macau people. The participants have a strong perception that these large entities should assume a leading role in taking up CSR.

It can be understood that due to the limited financial resources of the SMEs, they are not expected to engage in stewardship roles, especially CSR. But the light green colour in Figure 1 indicates that SMEs are still relevant in performing CSR. This is worthy of further investigation. Interestingly, from the same figure, it is found that the stewardship roles appeared to be rather irrelevant to the educators. In fact, education should be the most important foundation for building up ethical stewardship which eventually will shape responsible management behaviours. From this finding, it appears that there is a shortfall of stewardship education in Macau. More investigation is necessary to understand the cognition of stewardship, CSR, business ethics, and so on in Macau's education sector.

In fact, it is already a known fact that Macau's societal culture is shaped largely by the myriad social associations and organisations. They actually obtain large amounts of subsidies from the Macau government and in return, they provide a lot of social care and assistance to the locals. The keywords 'associations and organisations' were mentioned also 37 times and are regarded as rather important in Figure 1. Content clouds is 'a method of exploratory qualitative data analysis, a type of visualization that summarizes the contents of a document by depicting the words that appear most often in larger, darker type within the cloud' (Cidell, 2010, p. 514). Content clouds is now a very popular method of data visualisation and text analysis and is now commonly known as the word cloud (Kirk, 2021) analysis. Using the word cloud function of NVivo 12, Figure 2 shows, in an easy-to-understand manner, the frequencies of the keywords from our content analysis. The word 'stewardship' which had the highest frequency of mentioning (86 times) was excluded from the diagram for a more meaningful contextual understanding of the constituents within the stewardship concept.

Figure 2. Word cloud from the content analysis

At this stage, we can summarize the findings of our content analysis in terms of the following.

- The Macau government is expected to be the spearhead in acting as the good steward (agent) of the people (principal).
- The gaming industry is, by all means, the steward to take up maximum CSR.
- Macau people are in need and help in many aspects (especially under the pandemic).
- There appears to be a lack of stewardship education in Macau's education system.
- The associations and organisations are taking up a handsome role in social care provision.

Phase 3: Focus group interviews

We have described the phronetic interviews conducted by Thompson (2021) and the follow-up content analysis done by the MICSRGC in the above sections. Now we will firstly describe

the rationale for conducting the focus group interviews on top of what has been done so far. Then, the methodology of the focus group interviews will be explained, followed by a report of the interview findings and an analysis of the interview results.

First, from the findings of the content analysis, we see that there is a need to further explore the opinions of three particular groups of people, namely the school educators, the SMEs owners, and the NGOs/NPOs. The reasons for further follow-ups with them are already elaborated in the last section. Second, although the in-depth interviews conducted with the KOLs by Thompson (2021) have provided valuable insights, we think that if we could interview people in Cantonese (the most widely used Chinese dialect in Macau), they would feel more confident to raise critical issues. Furthermore, in this way, they would have a common language to describe similar experiences (vernacular speech, see Sarma and Agrawal, 2010). Third, many of the KOLs interviewed in the first stage hold rather high positions in various sectors. We would like to take a more 'down-to-earth' approach to listen to the opinions of the ordinary people, especially the owners of SMEs, who can inform their real-life 'lived experiences' from a first person's viewpoint. 'Lived experience' is defined as 'a representation of the experiences and choices of a given person and the knowledge they gain from such experiences and choices' (Given, 2008).

In order to facilitate the above needs, three multi-moderator mini focus group interviews (Colucci, 2007) (see Table 6 for details) were conducted by four members of the MICSRGC (one as host, i.e., moderator, the other three as co-hosts) plus two assistants for taking notes instantaneously. Due to practical reasons, the approach of synchronous online focus group interviews (Moore et al., 2015) was chosen. Zoom interviews were conducted since videoconferencing is the most effective way to gather participants together at the same time in cyberspace. The zoom interviews were done during a time of an initial outbreak of the omicron variant of COVID-19 in Macau (at the time of writing this report, Macau was undergoing a 'relatively static' lockdown).

Table 6. Details of the focus group interviews

Date	Duration	Sector	Participants	Organisations	Positions
11 June 2022	59 minutes	Education	E1	A school	Teacher
			E2	A school	Teacher
			E3	A school	Teacher/Pastor
18 June 2022	94 minutes	NGOs/NPOs	N1	A sustainability promotion association	President
			N2	A sustainability	Board member

				promotion association	
			N3	A youth development association	Curator
			N4	A volunteering association	Member
25 June 2022	72 minutes	SMEs	S1	A cleaning service company	Owner
			S2	A soap and detergent manufacturer	Owner
			S3	An SMEs association	President
			S4	F&B	Owner
			S5	F&B	Owner

Methodology of the focus group interviews

The conventional method of focus group interviews (Morgan, 1988) was employed. All the participants had received in advance an invitation sent by the administration of the MRI and they all voluntarily agreed to participate in the interviews at the designated date and time. The host firstly explained to the participants the background of the research and some basic information of the concept of stewardship. This was done because one of the findings in Thompson (2021) was that the term 'stewardship' is not widely recognised in Macau. The host explained to the participants that stewardship as similar to 'responsible management' and the steward as a 'responsible manager' (in Cantonese), which are easier to understand.

The participants were told the usual protocol in a focus group interview and they were informed in advance they could choose to turn on or turn off their cameras or use only initials instead of names in Zoom. In this study, a sample protocol used by the Office of Victims of Crime (OVC, no date) of the United States Department of Justice was followed with some modifications to suit the setting and the videoconferencing method. The participants were also told that the Zoom meetings would be recorded for further coding and analysis purposes. No participant rejected any of the requests. Most of them chose to not turn on their cameras but this did not hinder the process of the interviews.

The host then opened the focus group interviews by showing on the share screen function of Zoom the title of each of the seven dimensions of stewardship as discussed above. The participants then voiced out their opinions and comments and shared personal experiences

(lived experiences) as well for each of the dimensions sequentially. In some cases, the participants would go back to a previous dimension for additional comments and insights. The planned time for each focus group interview was one hour. The educators group completed the interviews within the planned time but the other two groups were happy to overrun. Only one member from the NGOs/NPOs group left the Zoom meeting after one hour of participation due to other personal commitments.

FINDINGS

The findings from the focus group interviews are now reported in terms of the three groups (educators, NGOs/NPOs, and SMEs) over the seven main dimensions of the stewardship concept. All the quotes are translated into English from the original Cantonese transcriptions.

Educators Group

CSR engagement

For the participants of the educators group, they basically think that CSR to schools is that they have the responsibility to accompany the students and cultivate them through organising some activities such as collecting funds for charitable purposes and paying visits to elderly homes, and so on (E2), and therefore the schools have already taken up their social responsibility (E1).

> "*Schools are getting the students to understand CSR: students are required to help the disabled through some volunteer work; charity sale organised by the church; ticket revenue from charity performances are donated to some poor families; students are asked to visit the nursing home; joint internship based on schools' cooperation with other entities.*" (E2)

A co-host added that the educators can express their opinions about the concept of CSR not only from the perspective of a school, but from that of school administrators/teachers to the corporate aspects. However, the educators seemed to respond only from the side of social responsibility of the school, but told almost nothing about their opinion on the corporate world, except E3 mentioned that she was aware from Facebook that a hotel cooperated with Caritas schools to provide some opportunities for students to experience the work of the hospitality industry and she thinks that large companies, gaming corporations and the hotels are performing CSR to a certain extent in Macau.

Taking care of the grassroots people

All the participants of the educators group think that most sectors in Macau are taking good care of the grassroots people in Macau. For example, E1 pointed out that the many large companies as well as smaller organisations have been helping the grassroots people during these two years during the pandemic. E2 reckoned that the schools, the Education and Youth Bureau as well as charitable organisations such as Caritas have also provided help to students in need.

> "*Both the Education and Youth Bureau and Macao Daily are open for financial assistance application… and teachers are willing to provide guidance to the children from poor families.*" (E2)

However, E1 raised a point that due to the pandemic, the definition of 'grassroots' needs to be redefined and the people of Macau should adjust their mentality [toward their lifestyles and living standards].

> "*In my personal opinion, I think the number of grassroots people in Macau has increased due to the pandemic affecting the economy… I think the people and those within the grassroots need to adjust their mentality… I can see from the newspapers that some large companies are providing job opportunities to the grassroots people.*" (E1)

Social care for non-residents

Concerning this topic, E3 responded by giving examples like the pastors and the church and some charitable organisations such as Oxfam have been providing good care for non-resident workers. Furthermore, E1 pointed out that SMEs in Macau can also contribute toward this area through collaborating with customers for donations for the poor (such as giving out a free lunchbox whenever a customer patronises a restaurant or a cafe, which she claimed is quite popular in other places outside Macau).

> "*The pastors in the church are so kind to take in the homeless, however there is still insufficient care for non-residents.*" (E3)

> "*SMEs are limited by their own economic strength. They need to think over how to help the non-residents including their own staff.*" (E1)

Educational commitment

As to commitment to education, the participants mentioned that schools are already socially responsible in this aspect. Near the end of the interview, the host asked the participants about their opinions on the issue of youth development in Macau (which is rather closely related to the current topic of education commitment). E1 responded by emphasising the importance of providing students with a more macro perspective.

> "*The government ought to strengthen the young people's confidence and encourage them to join in the development of the GBA (Greater Bay Area)… However, the fierce competition in the GBA may hurt the local youths' confidence.*" (E1)

Environmental preservation

The participants were asked about their opinions on environmental protection. E3 actively responded that the school has already incorporated environmental protection as a part of its curriculum and students participate in many related activities, especially recycling. However, she pointed out that the education of environmental protection cannot remain at the cognitive level and government support is most important. She gave an example of PET bottle recycling that many students and Macau residents find it confusing because there is still space for the government to improve the people's knowledge in this aspect. Furthermore, she compared Macau with other places where throwing garbage is not free of charge.

> "*Environmental education is included in the school curriculum and the concept of environmental protection should not only stay at the level of acknowledgement. The government should lead businesses and residents to participate in environmental activities.*" (E3)

The host then asked about environmental preservation beyond mere recycling, such as conservation of plants and relics (he asked the opinions of the educators about a recent controversial case of the destruction of a historical heritage due to a heavy rain pour). The participants did not respond to this issue. E2 then gave details about the environmental protection education her school is providing to the students.

Since the United Nations 17 sustainable development goals (SDGs) are very much related to the current topic of discussion, the host asked the educators about the situation of teaching students about these 17 SDGs at school. E3 responded by stating that the SDGs are included in a government textbook about civic education which is adopted for Form 6 (Grade 12) students. Issues such as justice and peace are also included but these appear to be a bit remote to the students. Therefore, she said that a gradual approach to nurture a more macro perspective of the students is used.

Social care
The host and the participants agreed that this topic has already been covered in the previous opinion sharing and therefore it was decided to go forward to the next topic.

Ethical motivation
The host then asked for the educators' opinions on the current state of ethics and business ethics in Macau. Only E1 responded, but his response was somehow not very relevant to the topic. His idea is that the gaming industry is the backbone of Macau's economy and it can make the city very prosperous. However, also due to this reason it can make the city suffer miserably at this time of the pandemic. He said that people in Macau do not wish to see a roller-coaster kind of economic fluctuation. There ought to be some balancing act between the government and the large enterprises [gaming corporations].

NGOs/NPOs Group

CSR engagement
The host opened the first topic about CSR engagement to the NGOs/NPOs participants and N4 gave a very direct response that CSR in Macau is a rather passive activity for those who/which engage in it. CSR is often led by the social associations (mentioned previously during the second stage of the content analysis) and therefore the gaming operators have to set policies to do CSR, not only for the sake of contract concession. She gave an example that the gaming enterprises would send letters welcoming the residents to contact them in case of needs to every mailbox in a neighbourhood, implying the influence of the social associations behind the motivation for the enterprises to do CSR. So, for N4, she thinks that this is a kind of passive CSR though she reckons that the gaming enterprises have done a lot during the past two years.

"CSR activities are led by social associations which are highly subsidised by the government. But many Macau residents do not believe that they are benefiting from CSR. They think that this is none of their business." (N4)

N2 revealed that apart from being a board member of an association promoting sustainability, she also had years of experience at management level in a gaming enterprise. She pointed out that CSR is a government requirement for the gaming companies and it actually helps them to build up brand images. However, the CSR model in Macau is quite different from that in other places like Hong Kong. She raised an example about leftover food sharing which is quite popular in Hong Kong but is not welcomed in Macau by the social associations.

"CSR is a requirement from the government and CSR is a path for the casino industry to strengthen brand image. The local society's mode is different from that of the others." (N2)

The host further asked for clarifications why N2 thinks the local society's mode is different from that of the other places. N2 made the following comment.

"Using the real-life example of a leftover pastries sharing project, the hotel had to change from an original intention of donating leftover pastries to make extra pastries for the purpose [to suit the demand of the society]. This is not the original intention and there is no reason why the hotel should bear the extra costs since business is business. Today it could be 20 pastries, tomorrow it could be 200. I am not saying that the people are greedy or the hotel does not have the resources to do so, but there is something wrong in this operation." (N2)

N3, apart from being a curator of a youth development association, has also worked in CSR related areas for a gaming enterprise. She expressed her agreement with N2 that CSR is important to the brand image of a gaming company and it can become an intangible asset for long-term benefits. On the other hand, she thinks that working for a company to perform CSR is a very important role and the effect of CSR performed should be justly recognised. She reckons that the gaming companies are not only making money, they are connecting with the society, especially during this difficult time caused by the pandemic.

"CSR is a requirement from the government and an act of PR. CSR helps the gaming companies to win a good reputation among the public." (N3)

Furthermore, based on N3's experience with organising activities for the youth development association, she raised that they would often seek support from the social associations and businesses, but many times they would face difficulties because the associations and businesses would need to 'frame' their activities in order to support them. But for a youth development organisation, it actually gets into various different areas and it is difficult to position itself within a certain fixed frame.

"…as to how to fix ourselves into a frame, it depends on which group of people are we going to help. Sometimes we just don't exist in a frame." (N3)

Taking care of the grassroot people
The host then invited the participants to voice their opinions on the topic of taking care of the grassroots people. Three participants, N2, N3 and N4 all suggested that the meaning of

"grassroots people" needs to be redefined in Macau. N2's opinion is that instead of grassroots, we should be talking about taking care of the elderlies, the women, the children, and those who are living alone

"*I was recently involved in a scholarship programme and I got a mixed feeling about the meaning of the 'grassroots' in Macau. Say a casino dealer who earns a much higher than median salary in Macau, should we regard her or him as a grassroots person? Therefore, if talking about internally, those who should benefit from this kind of programme should be those employees who are at operational or labour-intensive work level. If externally speaking, then we should be targeting the elderlies, women and children.*" (N2)

N4 raised the importance of taking care of the mental state of the people also besides agreeing totally with N2 in terms of the need to rethink the meaning of the "grassroots".

"*Say if a casino dealer earns a relatively higher income but is living in government subsidised accommodation, can we still regard her or him as 'grassroots'? On the other hand, a professional may earn a satisfactory income but may have less disposable income due to family expenses can actually be regarded as 'grassroots'. 'Grassroots' should not be labelled only by income level. We have been learning news about negative impacts on the psychological aspects of the local people. Some commit suicides. We need to consider more the mental health of people and provide due care while they may be becoming relatively richer.*" (N4)

N3 further elaborated the need to take better care of some other minorities such as those with disabilities (in her example, those with hearing difficulties). She also touched on the point of rights of the minorities.

"*For example, when we are organising an oration, we seldom think of those who have hearing difficulties. We [the youth development association] have been thinking of this since the first time we organised such an event and we have invited a sign language interpreter. What is important is to create more channels for them to reach out and to provide them with opportunities. It is not a big deal for us, but for them it is.*" (N3)

Social care for non-residents

When the participants were expressing their opinions on the grassroots people, N4 actually pointed out that due to the issue of using income to define them, the non-resident workers are actually the real grassroots people and they really need help. This point has coincidentally related with the next topic of social care for non-residents. N4 opened the discussion with a personal experience of trying to help a non-resident working due to the closure of a satellite casino in Macau but to no avail after many endeavours. N2 agreed with N4 and commented that there are very few organisations in Macau which are willing to lend a hand to non-residents. N2 also indicated that the gaming companies have provided help to their non-resident workers during the pandemic.

"*If I were to name an organisation that provides support to the non-residents, I only know of Caritas. As to the gaming companies, they have actually provided free accommodation for nearly months to their non-resident workers who were stranded in Macau during the pandemic as the flights were all cancelled. I can remember that at the time, the pandemic was very serious and there were almost no tourists coming to Macau. As to the government and other large companies, I could not see any proper support provided to the non-resident workers.*" (N2)

N2, N3 and N4 all agreed to a certain extent that there is a kind of double-standard against the non-residents as compared to the local residents. They understand that the local resources should be spent on the local residents as priority, but there are many unfair treatments against the non-residents, who also contribute to the Macau society.

"When a local resident is offered MOP 8,000-9,000 a month, he or she may not accept the offer, saying that it is impossible to survive in Macau with this salary. However, the non-residents are offered MOP 4,000-6,000 and they are perceived by the locals that they can still survive and are assigned to do 'dirty work'. Is this a sort of double-standard?" (N4)

"When our association organises activities, many people will ask us if they do not know Cantonese can they join? In Macau, many things, from enjoying a bus ride discount to joining a drawing competition to getting a government subsidy, are only available for local residents. In my personal opinion, many social media may have created this kind of division between locals and non-locals. I really cannot understand why only Macau locals can join a drawing competition." (N3)

N1 joined in the discussion at this point but was listening to it previously due to unstable internet connection. She gave even more examples of the existence of a demarcation between the locals and the non-locals.

"In our association's platform, we often receive enquiries about non-residents asking for help because they can only speak English to us. As they are so difficult to engage in the local society or even their neighbourhood, there is no need to talk about things like knowledge exchange. Apart from the bus discount, I am astonished by the policy of allowing only locals to utilise the BBQ facilities provided by the government. When a self-proclaimed international and multi-cultural city is so thrilled to create social tiers, the message is very clear to the non-residents that they excluded from the society." (N1)

N2 and N4 agreed with the viewpoint of N1 and gave further justification about the lack of inclusiveness of the non-residents in the Macau society.

"How do the government authorities define the term 'non-resident worker'? The commonly used definition of the Labour Affairs Bureau is that non-resident workers are to supplement the insufficient local workforce. This definition already indicates exclusiveness." (N2)

"Many non-resident workers work as security guards, cleaners and other labourers and they have actually contributed a lot to the Macau society. We know that they are unable to get Macau ID cards unless they get married with locals. But the government has never thought about their contributions and they think that they will leave after earning enough. In fact, many of them continue to stay and contribute to the society." (N4)

Educational commitment
The host then invited the participants to discuss about the next topic on educational commitment. N3 opined that stewardship education like CSR is essential in Macau and that some large companies should take the lead in organising educational activities. However, N1 and N4 seemed to feel that once large companies such as the gaming enterprises have organised some educational activities, then people may think that it has become the gaming companies' responsibility and may therefore not want to involve in these activities anymore. They think

that there is a need to sustain such a commitment through, for example, getting the SMEs to participate in it.

"For example, when a gaming company organises an activity, the people who have participated in it will get to understand the motive behind the activity and they may start to organise similar events next time." (N3)

"In my opinion, 'education' should be immersed consistently throughout the daily life of people from their childhood; to learn how to respect life, how to respect ownership; how to respect the elderlies, and so on. There are many platforms for Macau to excel in, for example, the hospitality culture; but this has seemed to subside probably due to the pandemic." (N1)

"…that is why when the times have become more difficult, the more we should preserve it. I agree that the higher the position one has, the more responsibility one should bear. But this has also made people to think that they are unable to contribute since they are not in power or not in the right position. They may start to think that we can leave it with the large companies like the gaming enterprises." (N1)

"In my opinion, the SMEs comprise 95% of the Macau economy and they are often perceived to be not expected to be doing CSR or committing to education. In fact, I think they can form an 'army' of messengers to spread the concept of CSR [stewardship]. If a SME owner thinks his or her business is only an individual one, of course, it has not enough strength to educate so many people in Macau, and it will leave the job to the gaming companies. But if he or she positions his or her business as a member of this "army", then it becomes very different." (N4)

In the discussion of the next topic on environmental preservation, the participants will discuss more about educational issues such as SDGs education.

Environmental preservation
The host then suggested that the participants to move on to the next topic on environmental preservation. The opinions given by the participants are rather unconventional and inspiring. For example, N3 critically pointed out that it will become mundane if organisations and the government keep on telling people about environmental protection using the usual promotion method. She suggested that other methods such as storytelling can be a better way to encourage people to learn more about the matter. Furthermore, N3 proposed that SMEs can also participate in environmental preservation and gave an example. On the other hand, N1 talked about the Anthropocene and other concepts such as an inclusive society and a circular economy.

"In my opinion, environmental protection and education, that is, our last topic of discussion, are very closely related. However, if we keep on telling people that we need to cherish our environment and those moral matters, I think people will start to feel difficult to accept these preaching. For example, in our association's annual event, we have tried to use different ways to bring the message of environmental protection to our audience. We have used, for example, storytelling (the baby dolphin) to spread the message." (N3)

"In fact, SMEs or even micro enterprises can also design their businesses around an environmental protection theme. A cow leatherware maker who I know has transformed into plant-based product making and is furthering into the area of sustainable fashion. Although the business owner has lost a portion of her/his clientele, but she/he thinks that the transformation is worthy." (N3)

"I think people should realise that the nature is not subordinated to humans. It is the humans who think that they need to heal the earth. In fact, it is important to note that the earth can heal herself and humans should not continue to hurt her, and that is the right positioning of environmental protection." (N1)

"The reason why people are doing destructive actions to nature is because of the intransparency of the entire supply chain. Especially in Macau, from food to daily products, from their production to their disposal, the whole chain is intransparent and we can only know about fragments of the chain. No matter from the viewpoint of an inclusive society, ethics, and the economy, Macau's supply chain and 'environmental transformation', as in the example given by N3, should follow that of a circular economy. We can use a step-by-step approach, through trial and error. Macau will eventually benefit."

N4 and N2 gave some real-life examples in more practical aspects of environmental protection. They also pointed out that SMEs and many people may want to participate in recycling, but the support and facilitation by the government is insufficient.

"My opinion as an ordinary 'little' resident in Macau is that the government is not doing enough in terms of promoting recycling. Yes, we know from the news about the quantity of solid wastes resulting from consumption in Macau is much more than other nearby cities and therefore people try to do recycling. My personal experience is that the authority comes every month to take in solid wastes but many types of wastes are not accepted; and when I ask them then where should I bring these things for recycling, I get no answer at all." (N4)

"I have worked for an entity and I understand that, at present in Macau, collection of recyclable wastes and treatment of wastes are sub-contracted by the government to two separate companies and one of them is complaining for making a loss. As an ordinary resident in Macau, we never know where the wastes will finally end up to, the incinerator or the dumping field? We never know." (N4)

"Many stores in Macau sell snacks and drinks to customers and tourists. The government places many recycling bins around the stores. People, and especially tourists, may want to recycle the plastics and they put them into those bins. The point is that the entire bin of plastics has become unrecyclable because the plastics are of different types and are together with liquid and food wastes. The government needs to do more in this aspect." (N2)

"Why can't education be part or even the source of it? Even if the hotels and gaming companies and the people are doing garbage separation, we do not know where they will end up after we have handed the separated garbage to the government or to the treatment companies. I have many doubts on this issue." (N2)

The host then invited the participants to discuss about the 17 SDGs and also the education of SDGs in Macau in order to relate to the previous topic of educational commitment. N1 reckoned that the SDGs have provided a very clear blueprint for our future and SDGs should be included in the school curricula for the students at a very young age; but she critically pointed out the fact that the Macau government is not enthusiastic about the idea. This is a pressing issue as this group's opinion on education about SDGs should start from childhood (5-6 years old), while the educators group told that they are adopting a government textbook for Form 6 (Grade 12) students which includes SDGs.

"SDGs should be included in the education of students in Macau and schools should introduce them to children as young as when they are aged 5 or 6. SDGs are the common goals of over 200 countries and there are already many teaching materials, videos, platforms and many things in many different languages. They can be readily adopted by the schools in Macau." (E1)

"I am very curious why, Macau as a part of China, can exclude itself from SDGs. Every country, including China, is doing SDGs which is a common goal for humanity. Macau, with its highest GDP in the world, should be the first to jump out and take the lead. However, in reality, there is not much environmental preservation and the society is also not inclusive enough." (N1)

"SDGs and tourism are very closely related because both are for the good of people's livelihood. Macau has such a rich heritage, East meets West culture, good food, nice views. Why don't people think more about how to incorporate more SDGs into Macau's tourism industry? SDGs can be a light in the dark for Macau. We need to 'repower' the thinking of the youth of Macau through SDGs. We can create more opportunities and jobs and let our youth lead the future. There is more than only working at the casinos and for the government as civil servants." (N1)

In terms of SDGs education, N2 agreed totally with N1's opinion.

"I agree with N1 that this kind of education should be introduced to the children starting as early as possible. In my personal case, what my daughter [at kindergarten] is learning now is what I learned before at primary school. Macau's education should go with the times and SDGs should be taught at the primary school level." (N2)

N2 further gave some examples about the lack of voluntarism in Macau's youth and N4 also said that the government must seriously look into this aspect and make the people of Macau participate in it. She also pinpointed that there is a lack of courses such as environmental engineering in the local higher education and those who are equipped with such qualifications have not much chances to excel in Macau. She also proposed that youth development should not be confined only within Macau; if so, it will only create a vicious cycle.

Social care
The host found that many of the above discussions have already covered the dimension of social care and therefore decided to invite the participants to move on to the next topic.

Ethical motivation
The host explained to the participants that for the NGOs/NPOs, the topic of ethical motivation is based on the issue of business ethics. They were asked to express their perception of the current situation of business ethics in Macau, especially where the main industries in the city are constituted of the gaming companies and financial institutions.

N1 said that she thinks that the level of business ethics in Macau has been improving but not at par with international standards. She reckons that there is a large space for improvement for the SMEs in keeping well their books, for the accounting and finance professionals to further extend their expertise, and for the industries to acquire international accreditations.

"Looking back into the times of the administration before the handover, many business aspects had attained international levels such as import and export requirements, product quality, safety, and so on. However, during the past 15 years, many things that 'should have been' done were never done and many opportunities have been lost. Why have these 'should be done' things never done? I can only explain that it is a matter of business ethics in Macau… Furthermore, the government and the industries have not been driving themselves well in this direction." (N1)

N2 told that in Macau there appears to be a lot of formal procedures like in banking large sums of money and the casinos performing businesses in loaning. But compared to mainland China, it is relatively relaxed in many aspects, from opening a bank account to buying a telephone card.

"Probably due to the small size of the economy in Macau, the companies, banks and telecom companies do not want to further impose many restrictions. If they do so, they will lose a lot of businesses. But in reality, there are many loopholes [she gave the example of people getting cash from the local ATMs to make exchange difference gains across the boarder gate], but they are not fixed in a timely manner. And now the banks don't allow use to exchange money… Things in Macau are always done 'reactively' but not 'preventively'. I feel business ethics in Macau is a lost concept." (N2)

R4 lamented that corporate governance needs much more improvement in Macau. Apart from the six gaming corporations which are listed companies and therefore they need to meet certain standard requirements, many other companies may not be so well-regulated and she expressed pessimism similar to N1 and N2.

"In Macau, very often the same group of people, the same bosses, own many different businesses. When the owners are already the biggest stakeholders, even if someone wishes to educate them about governance, they won't listen since it is not necessary to learn it." (N4)

SMEs Group

CSR engagement
The focus group interview with the SMEs owners coincided with the pre-'relatively static' lockdown in Macau when dine-in was prohibited and the F&B industry was particularly affected (see comments from S4 below). The effect of the policy has obviously intensified the already desperate and miserable situation of the SMEs due to the prolonged poor economy due to COVID-19. The SMEs owners expressed frankly that it is really hard for them to engage in CSR activities in comparison with the gigantic gaming enterprises. Nevertheless, some owners continue to fulfil CSR in certain indirect ways even during difficult times. S2 proposed that for SMEs, the definition of CSR should be different from that for large businesses.

"SMEs in Macau are unable to fulfil CSR like the gaming companies… For example, what we can do in terms of CSR is to share our experiences and knowledge with those who wish to start new businesses, such as how to find suitable suppliers, how to process the export and import documents, and so on. I think there should be a different definition of CSR for SMEs in Macau." (S2)

"In my opinion, SMEs must firstly be operating in a healthy economic environment before we can talk about doing CSR. During this time, our businesses have basically dropped by 80%, but we are still paying our staff salaries." (S4)

"Probably not many SMEs owners may understand what is the meaning of CSR. People think that CSR is something that requires additional costs. We need to rethink whether CSR can help businesses cut costs or can CSR be together with the businesses without extra burden? If this message can be brought to them, then many may want to engage in CSR." (S1)

The host then asked the participants whether the urgent subsidies from the government to the SMEs can assist them to go through the difficult times. S4 and S2 lamented.

"We are not getting really a lot of benefits from the government and CSR is in some way hijacking the SMEs. For example, in my business of cleaning, the local people do not want to take up this kind of jobs and their unemployment has become a pressure to the government, to the Labour Affairs Bureau, and to motivate them to reduce our import labour quota. How many local people would want to be a guard of a cemetery or a sewage plumber [dirty work]?" (S1)

"The government subsidies for SMEs are very limited and cannot even cover a month's rent. We continue to pay rent and salaries for over 10 staffs. In fact, it is already 'game over'. It depends on how much financial resources one has. I still think that there must be a healthy economic environment before we can talk about CSR." (S4)

In this aspect concerning government support to the SMEs, S3 agreed that it has been providing help to them but there ought to be many shortcomings to be fixed. Also, S3 shared a similar point with one raised by the NGOs/NPOs group that SMEs comprise over 90% of the local businesses and actually they can be consolidated into a strong voice in Macau.

"I would describe that the government subsidy is like 'better than nothing' and in the long run, we cannot rely on this. The government has already reacted quite swiftly within one day after the outbreak this time. Well, I am not sure about the exact amount, but say the government raises from MOP 20,000-30,000 to MOP 50,000 a month, the SMEs will still finally close down after one month. What we need is a comprehensive government policy or some external forces which can help motivate the improvement of the entire economy." (S3)

Taking care of the grassroots people

The host then suggested to move on to the next topic about taking care of the grassroots people. It appears that for the SMEs owners, taking care of the grassroots people means hiring the minorities or those in need. S1 shared his experience of hiring workers with slight intellectual disability. S3 echoed the previous opinion of the NGOs/NPOs that the definition of the grassroots people in Macau needs a rethinking. The other participants did not provide their opinions probably due to the common understanding from the first topic on CSR engagement that 'one has to help oneself before one can help others'.

"*In February of this year, I hired three 20-something young guys from a community rehab centre to do some cleaning and kitchen dishwashing work. They are young, strong and willing to work. To encourage businesses to hire people with special needs, the government has not set any minimum wages for this type of people... probably MOP 20 per hour or even lower. I think SMEs may consider to hire them.*" (S1)

"*I think we need to rethink the meaning of grassroots people in Macau. Probably a couple could earn around MOP 70,000-80,000 per month seven or eight years ago by both working in the casinos. But now they could be both jobless and may do some other casual jobs earning slightly above MOP 10,000 a month.*" (S3)

Social care for non-residents

The host then invited the participants to talk about care for non-residents. This topic should bring in quite some common interests to the SMEs owners since many of them are concerned about their import labour quotas. S5 shared her experience from a rather compassionate viewpoint while S4 shared hers more from an economic viewpoint.

"*I have interviewed a number of non-resident workers who are working in Macau. They told me that due to the pandemic, their employers have reduced their salaries by half, which is illegal. For my own business, the pandemic has affected it a lot; but I would still insist to provide a good working environment to my employees. They have also human needs and I try not to delay their payrolls.*" (S5)

"*The non-resident workers from the mainland continue to work for my business. I have to spend an extra MOP 21,000 per month for renting three dormitories for them. Our sales are suspended but I have to keep my staff. The government subsidy cannot provide much help. Only if the macro business environment can get better, then the SMEs can become better off.*" (S4)

Educational commitment

The host then invited the participants to share their opinions on the topic of commitment to education. He explained that in the context of the SMEs, this dimension may probably cover matters like providing training and education to their staffs. Given the adverse effect of the pandemic on the economy as a whole, the host asked the SMEs owners to share their opinions on the matter also before and after the coming of the pandemic. S3 provides regular training to her staff due to regulatory requirements.

"*In terms of my personal profession and business, I run an accounting firm. Due to the regulatory authorities' possible quality assurance requirements, I need to conduct a training session to my staffs every quarter on updates about accounting standards, taxation and legal aspects. Every session lasts for around three hours.*" (S3)

On the other hand, S5 shared her experience with her café before the pandemic. S4 and S1 talked about how the pandemic has affected staff training.

"*In my opinion, training the staffs is very important for every business but of course there is a cost to bear, which is now rather difficult due to the pandemic. Unlike S3's accounting business, most F&B businesses can only do on-the-job training. Before the pandemic, we had more resources and we could organise formal courses for newcomers who would want to become baristers.*" (S5)

"*Before the pandemic, I would send my staffs to the Labour Affairs Bureau to attend some courses like those for work safety and so on. After the outbreak [although Macau has been affected by COVID-19 for around three years now, before the current outbreak and 'relatively static' lockdown, there was a period of time when people could still function almost normally only with certain health requirements, such as wearing masks, social distancing, etc.], there is infection risk and I advise my staffs to try to travel only from the dorm to the workplace and back. However, as an employer, I cannot guarantee whether they follow what I have advised them.*" (S4)

"*Apart from manufacturing, my business also does some retailing. So, I would provide some training to my staffs in sales technique and so on. After the pandemic, most of my business in the mainland have gone online due to the various lockdowns in many cities there. Now our [physical] retail business has almost stopped completely.*" (S1)

Environmental preservation
The host then invited the participants to share their experiences with environmental preservation activities. Basically, the SMEs owners responded that they would carry out rather conventional methods such as not using excessive office paper supplies, recycling, and food waste collection, and so on. However, S3 revisited her previous point of whether doing CSR, such as environmental protection, can help SMEs to benefit from cost cutting or not. While S1 gave a more innovative example in his manufacturing business.

"*In my opinion, customers come to your business [SME] not because you are doing good CSR. It's because of other things. That is why I think the motive for SMEs to do CSR is because they think that CSR can help them to cut costs.*" (S3)

"*Since our factories are all in the mainland, we have to follow the standards of the related authorities. We try to reduce the use of plastic bottles for our personal care products through the use of 'effervescent tablets'. This is not a new technology; it has been used in industrial cleaning, but we try to apply it to personal care products such as hand liquid soap. You can simply drop one tablet into your own bottle and you will have your liquid soap ready. We can save a lot of handling costs because in one cargo we can already carry 100,000 to 200,000 tablets instead of plastic bottles.*" (S2)

Although most of the opinions on environmental protection on the SMEs owners are positive, a similar opinion to that was obtained from the NGOs/NPOs group was received from S4 and S3. The government was again mentioned that it should be taking a more active lead in the promotion of environmental protection and preservation.

"*Recently the government has been encouraging the use of bio-degradable straws which I think is a good idea. The government should take a more active role in leading the society by means*

of policies. If the government prohibits the import of plastic straws, then the entire society will follow and use bio-degradable straws." (S4)

"*We tried to do garbage separation, such as separating metal cans and so on, for some time. At the collection station, we saw the workers threw all kinds of garbage together into the same bin. Then we stopped doing this thing. It is the government which needs to take the lead and set an example. I think I remember that it is not allowed to export Macau's garbage to the mainland. So, at the end all types of garbage are incinerated at the same place.*" (S4)

"*I agree and I think that it is the government that should do something for the long run. I have acquaintances in the environmental protection area and they told me the same thing as what S4 said.*" (S3)

Social care

The host then invited the SMEs owners to move to the next topic which is about social care. It appears that for them, social care is more like philanthropy and helping the needy. S1 shared her experience of organising charity events through a commercial chamber and paying visits to the elderly houses and setting up donation boxes, etc. S4 said her restaurant had given out free lunch boxes to people (and the firemen) living in the area of Macau where water supply was suspended during the attack of Typhoon Hato. On the other hand, S2 shared his own experiences and opinions with some social projects.

"*My business has collaborated with two charity associations to support the mentally challenged and other needy people. We would give some materials to them and teach them how to make hand-made soap. In my opinion, we are trying to teach them a skill, so that they can make a sellable product and earn some money. That is, instead of donating cash to them, we would like to teach them something so they can reach out to the society and be respected.*" (S2)

Ethical motivation

The host then invited the SMEs owners to discuss about the last topic of ethical motivation. He explained to them that given the understanding that SMEs are basically financially restrained and there are many difficulties such as hiring problems and the pandemic, the owners were asked to express their opinions on business ethics of the SMEs under such challenges. S5 and S4 both indicated that ethics is something very dependent on personal qualities while S1 mentioned about professional ethics. It appeared that the owners did not talk about business ethics at the SMEs level.

"*In our F&B industry, we may be able to provide some guidelines and training for our staffs on food safety and procedures. However, we may be able to monitor their usage of ingredients or the quantities, but we cannot expect everyone to have the same moral standard. We can only constantly remind them these things. It really depends on each person's own moral.*" (S5)

"*I agree with S5 that personal quality is very important. In my own experience, some local staffs may abuse sick leave or work accident compensation.*" (S4)

"*Since there are ethical requirements by the government for professional accountants, to a certain extent these requirements also apply to our staffs and I need to remind them to comply with things like avoiding conflict of interests and direct investment, and so on. It is very difficult to really control employee ethics even if you have a set of perfectly written ethics guidelines. Many years ago, a staff took my business's cash to the casino instead of the bank*.*" (S1)

SYNTHESIS OF FOCUS GROUP OPINIONS AND DISCUSSION

Synthesis of opinions

After going through the detailed focus group interviews of the three groups over the seven dimensions of stewardship, we now present a table which summarizes some key themes for each dimension over the three groups of participants.

Table 7. Themes emerging from the focus group interviews and frequencies

	SMEs	NGOs/NPOs	Educators
CSR engagement	The SMEs' performance regarding CSR is hard to match up with the gaming companies due to huge discrepancies in financial strength. Some SMEs may feel like CSR is hijacking them due to their difficulty at even surviving. For the SMEs, CSR should be a concept to undergo a 'rethinking'.	CSR is a government requirement to the gaming companies. CSR helps to establish and transform brand image. The local social associations may have a strong influence in businesses taking up CSR.	For the schools, social responsibility means to cultivate and accompany the students along their path of growing up. Students are taught different aspects of social responsibility through various school activities.
Taking care of the grassroots people	The pandemic has brought huge pressures to the SMEs and they are unable to even help themselves, not to say to help others. Government support is insufficient for both the grassroots people and the SMEs. There is a need to redefine the meaning of 'grassroots' people of Macau.	A rethinking of the definition of 'grassroots' people of Macau is necessary. There is insufficient attention and care to the non-residents.	For the school educators, most sectors in Macau are helping the grassroots people. The meaning of grassroots people of Macau has changed and the people should adjust their mentality.
Social care for non-residents	The economic environment to a large extent has	There is a double standard on local and non-local residents.	There is insufficient attention and care to the non-residents.

	affected the SMEs' ability to help non-residents. Non-residents are hard to get employed because of the current government policy. The SMEs continue to keep their staffs even during difficult times	Non-residents can only get very limited support from the society. The Macau society critically lacks inclusiveness to non-residents. The government and the social media are creating a division between the local and the non-local residents in many ways. The non-Macau residents do contribute significantly to Macau.	The Church and the pastors are helping the non-residents.
Educational commitment	The SMEs continue to take a positive attitude toward training their staffs but the pandemic has caused many limitations. The SMEs are willing to take in new skills and techniques and follow the trend of the industries and the society.	SDGs and CSR education should start from early childhood. Many people and businesses in Macau are not interested in committing to CSR education and promotion because they think this is not their job. SMEs can participate more on stewardship promotion and education since they make up 95% of the entire economy.	Schools need to give students a macro view and inspire them to join in the development of the GBA. The government ought to reinforce the students' confidence as the competition in the GBA is very fierce.
Environmental preservation	The SMEs are open to the utilisation of environmental materials and production methods. Conventional environmental protection methods, especially recycling, are common among SMEs. The governmental is not doing a good job in waste separation and disposal. Participating in	Environmental consciousness is closely related to education. Environmental education should be integrated into the daily life of everyone from childhood. The new generation needs to rethink and be taught the relationship between nature and humans.	The concept of environmental protection should not only stay at the cognitive stage. School education should include environmental education and organise related activities. The concept of environmental protection needs to be passed on and developed from generation to generation.

	environmental protection can help establish brand image to some extent. Innovative environmental preservation techniques can help cut costs.	The government is not doing a good job in environmental protection. The supply chain of many items like food and daily products, from acquisition to disposal, in Macau is intransparent.	
Social care	For SMEs, social care is about philanthropy	There is a gap between the government's perspective and the people's willingness	
Ethical motivation	Personal qualities play a critical role in ethics and moral. Professional ethics and operational norms can act only as a reminder. It is impossible to impose a standard set of ethics to all staffs.	There is not a competitive environment in Macau. Very often the biggest stakeholders of businesses are the owners themselves. Business ethics in Macau is not up to international standards.	Gaming companies are the backbone of Macau's economy. Gaming companies should balance their business practices in order to help stabilise the Macau economy.

The observations from the focus group interviews are now also presented using word cloud analysis. Figures 3 to 5 show the word clouds for the educator group, the NGOs/NPOs group, and the SMEs groups, respectively. Figure 6 shows the overall result from the three interview groups. A word cloud is a visual representation of word frequency but it should be interpreted with caveat because it may fail to group words with similar meanings and focusses only on frequency thus reducing context (Atenstaedt, 2012). Therefore, in our word cloud analysis, we had to combine computerised and manual selections together in order to show the significance of the keywords which have emerged from the various interviews.
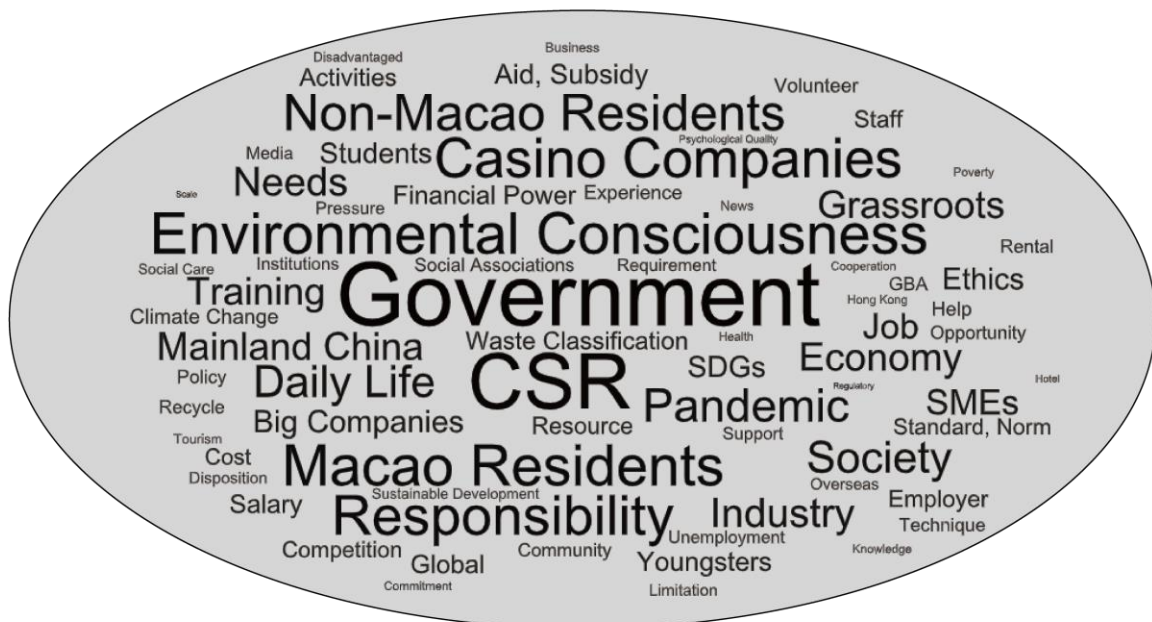
Figure 3. Word cloud for the educators group

Figure 3. Word cloud for the NGO/NPOs group

Figure 3. Word cloud for the SMEs group

Figure 3. Word cloud for all the three groups

Discussion

Some observations are now noted among the three groups as a synthesis of the focus group interviews. In terms of CSR engagement, the educators group appeared to not express much interests in the corporate world. Their understanding of school social responsibility may be well directed by the missions of the schools and the government. On the other hand, the SMEs wanted to have a branch of CSR for SMEs since they are always benchmarking themselves with the gaming enterprises, which is probably an inappropriate standard for comparison to them. That is why they may feel hijacked by CSR. Interestingly, the issue is similar to 'emotional hijack' (Eull, 2020) or 'Amygdala hijack' in personal psychology; but in this situation, it is extended to the organisational level. 'Organisational highjack' is a new finding and a new term derived from our current study. The NGOs/NPOs group gave a very constructive opinion that the SMEs should not view themselves as individual entities, but part of an 'army', in order to build up a strong sense of becoming a steward for responsible business dealings in the society. Fukuyama (1995a) has long pointed out that among Asian Confucianism, the Chinese-style Confucian democracy often results in 'a loose tray of sand' due to the distrust among those who are unrelated. His comparison between 'granite and sand' has become a classic quote in his landmark book *Trust* (Fukuyama, 1995b). The SMEs may want to rethink through this perspective and consider to create more solidarity. The pandemic has significantly impacted on the SMEs' confidence in being a part of this army but a reframing of the status of the SMEs is urgently needed. The NGOs/NPOs appeared to be well-versed in many aspects of CSR and can further disseminate the stewardship concept through collaboration with the SMEs and the schools.

Both the SMEs group and the NGOs/NPOs group agree that the definition of 'grassroots' people is unclear in an atypical society like Macau. Their requests for a redefinition of the grassroots could be much related to the issue of government subsidies toward this group of people. Some think that there is an unfair distribution of wealth and benefits in the society, and thus leading to the need to redefine the meaning of grassroots in Macau. The government should periodically revise the subsidies granted to the various kinds of people in need in the society. However, this is expected to be a very difficult issue as it stems from a structural problem of the society itself, embedded due to its unique features, economic and societal-wise. A structural problem here refers what conflict theory (Marx, [1867] 1906) mentions when there is a fundamental fault in the structure of the society causing pervasive perceived social inequalities. The special case of Macau further intensifies the social tiers (as also reflected in the discussion about the non-resident workers). It is rather regrettable to see that the educators group appeared to be quite satisfied with the status quo concerning the care provided by the society to the grassroots people. Again, their fulfilment of the schools' missions and the government's directives may point to their lack of interests in this aspect, although the schools are, apart from the families, the first ones to teach the youngsters and the youth of Macau toward what is just and fair and the meanings of equality and equity.

The SMEs and the NGOs/NPOs groups expressed a higher degree of concern related to the well-being of the non-resident employees. Geva (1999, p. 381) pointed out that 'absorbing workers from abroad poses serious questions concerning the moral obligations of the employers as well as the government authorities in the migrant-receiving country'. In fact, this is not unexpected from a utilitarian viewpoint, because the former group relies largely on import labourers to maintain the normal functioning of their operations. It can be said that they cannot lay off any import workers at will and even during the difficult times caused by the pandemic because any of these actions can affect their import labour quota. Again, this is a structural problem involving the government and the large enterprises. SMEs and larger companies are probably subject to the same import labour quota policy and again this can lead to the mentality of the SMEs thinking that any CSR activities will add on to their burden and therefore they feel hijacked by CSR (again, the organisational highjack). As to the NGOs/NPOs group, they are seeing a demarcation between the locals and the non-locals created by the policies of the government and the social media. They would want to see something done to make Macau a more inclusive society. A recent study by Burton-Jeangros et al. (2022) has looked into the well-being and life satisfaction of newly regularised migrant workers as compared to undocumented migrant workers and local workers in Switzerland (a high-income country). The researchers indicated that, as expected, the undocumented workers recorded the lowest satisfaction in life, reflecting their particularly difficult living conditions, including limited rights and uncertainty about the future. They also concluded that for those who have gained legal rights, even though their assessment showed positive satisfaction, they should not hide their overall persistent and difficult socioeconomic circumstances. The findings can serve as a valuable reference for the case of non-resident workers in Macau. Although they cannot be regularised like those migrant workers in Switzerland, they do have contributions to the Macau society and their difficult lives in Macau should not be ignored; especially the creation of social tiers and demarcation warrants deep concern. Finally, the schools have a crucial role to play here to guide students to understand the meaning of social justice beyond mere textbook teaching and fulfilling government requirements.

The issue of educational commitment is one of the most worrisome findings from the focus group interviews. This is especially on the problem with a huge discrepancy about when should SDGs be taught to the students between the educators group and the NGOs/NPOs group. It appears that the schools are introducing SDGs to the students only until the final year of high school education through the adoption of a government textbook. On the other hand, the NGOs/NPOs group are more in line with other places outside Macau that SDGs should be introduced as early as possible to students. In other countries, the 17 SDGs are often taught to pupils at their very young age at the primary school level since the youth represents the crux for a transformative shift (Gondwe, 2017). Macau, or its government and schools, seems to be lagging way far behind in this aspect. It is hoped that the youth in Macau can at least get in touch with the SDGs through other sources such as their family members, the social media, the NGOs/NPOs, and so on. The target age group for the SDGs Book Club is 6-12 years of age. The reading list of fictions, non-fictions and other genres are available in six UN official

languages including Chinese (https://www.un.org/sustainabledevelopment/sdg-book-club-archive/). For the SMEs, training and education are regarded as essential no matter they are due to regulatory or professional requirements or not. However, during the hard times caused by the pandemic, training and education have become an unbearable cost to them. It is time to instil deeper the idea of creating shared values (CSV) (Porter and Kramer, 2011) to the SMEs. Micołajczyk (2022, p. 557) underscored 'as the pandemic continues to unfold, designing hybrid learning will become more important than ever and learning and development professionals need to combine the flexibility of self-training and online resources with highly engaging live experiences'. SMEs may follow this advice and bargain for more training subsidies from the government for more effective, or even tailor-made, training programmes for their staffs. Finally, the government may have to undergo a structural evaluation in terms of labour needs, planning, and policies in order to prepare for the post-pandemic era.

Environmental protection and preservation is probably the most commonly acknowledged dimension of all in stewardship to the three groups. Although the educators group indicated that environmental protection should not remain at the cognitive stage for the students and they have organised school activities to teach their students, the group's responses mainly remained at the 'should be' level and they seldom talked about the government in this aspect (except one participant who contrasted the garbage collection system in Macau and other places). In stark contrast, the NGOs/NPOs group and the SMEs gave criticisms on the government's policy and implementation of environmental efforts such as recycling. Nevertheless, they have also provided some constructive comments such as encouraging the importation of new technology for environmental endeavours and the need for further promotion of the positions of nature and humans (the Anthropocene approach). The SMEs and the NGOs/NPOs could actually, as what the Chinese often say 'become the host instead of being the guest', inspire the government with more positive and proactive actions and thus request for more resources on solid ground. Such requests may include more financial support for engaging in new environmental-friendly production and service technology, and of equal importance, training of staffs to use such technologies and even for the entire organisation to adapt to a new business paradigm. Along this vein, Agrawal et al. (2020) suggested that 'reskilling' the workforce is crucial for businesses to prepare for a restart in the post-pandemic era. In their survey conducted for McKinsey in the US, 49% of the surveyed companies are still unprepared for reskilling due to the disruption in market and/or technology trend. They also echoed our suggestion of using tailored-made reskilling programmes as one of the key ways for companies to catch up with the changes. Furthermore, they pointed out that reskilling is often more successful in smaller companies than in the big ones (agile principles), and therefore their advice, 'act like a small company to have a big impact'.

Many still see CSR as philanthropy as reflected by the reactions of the SMEs (including the SMEs association's representative) when discussing about social care. The schools have also a similar cognition. It is not uncommon for people in Macau to immediately relate CSR to environmental protection or charitable deeds (Walk-for-a-Million, a typical example in Macau,

creates a kind of competition for ethics among organisations, which may be perceived as more PR than CSR). Nevertheless, only focusing on charitable donations means the business is missing many other advantages that CSR can bring, such as better employee recruitment and retention, enhanced stakeholder loyalty, as well as improved communication means (Greenstone, 2014). Although there are a few NGOs/NPOs in Macau and courses in universities devoted to CSR and sustainability, the common people still have a misconception of CSR. Another misconception in Macau is that CSR is something only related to the gaming companies because they have a much better financial position. The gaming law in Macau stipulates specifically what kind of CSR should they take in, thus further creating an image that only casinos (vice industries) have to take up CSR. This probably explains why SMEs, when asked about taking up CSR, will feel that they are being hijacked. The understanding of CSR in Macau by the common people is still premature and more work needs to be done collaboratively by the government, the NGOs/NPOs, and the schools and universities. More international collaborations may also enhance the understanding of CSR, SDGs, and other stewardship-related topics such corporate governance, accountability, and responsible finance. As Doane (2005) had already pointed out that 'CSR can be little more than a public relations device – it fails to recognize that it is the institution of the corporation itself that may be at the heart of the problem'.

Finally, concerning ethical commitment, the schools appeared to be not so interested in talking about business ethics. Probably for them, moral and ethics are already taught to students and as one participant pointed out that realistic things in life are rather remote to the students. To see things as remote could be a fact. But this can also indicate 'myopia' or short-termism. Interestingly, while the NGOs/NPOs group criticised that business ethics in Macau is not up to par with international standards, the SMEs owners group preferred to focus more on employee ethics. So, in general, similar to the above observation on the perception of CSR and stewardship to the people of Macau in general, there is still a long journey to go before a better understanding can be reached. Again, concerning the SMEs, they tended to be more interested in talking about employee moral rather their own business ethics. Inspired by Mill's (1959) social imagination, Ryan (1976) had developed the notion of 'blaming the victim' as contrasted to 'blaming the system'. Certainly, the personal background and the upbringing and so on may shape a person's personal moral, but we should not ignore the influence of the system, especially that of a society like Macau. As remarked by Mills (1959), private problems are rooted in public issues and structural problems. This is an area that needs to be further explored in the context of Macau's SMEs under the adverse effect of the pandemic and other structural problems.

It should be noted that the discussion above stems mainly from the focus group interview results. As the focus groups were 'mini' (Colucci, 2007) in scale, there is no attempt to make any grand generalisation in this study. For instance, when we are saying 'the schools', we do not and cannot refer to all schools in Macau. Nevertheless, it is believed that a certain degree of internal validity (Golafshani, 2003) has been achieved since a number of similar and

important issues were raised by the different groups during the different interviews which were conducted during different times. The respective word clouds in Figures 3, 4, and 5 can demonstrate this point.

FINAL REMARKS

Looking back to the theoretical discussion of stewardship

It is important to note that the 'agency paradigm' of stewardship was not ever mentioned and the concept of stewardship as understood in the current context appears to be in line with concepts such as CSR, virtues, morals, ethics, and so on. Nevertheless, the main focus as can be observed in the interviews and the content analyses conducted appeared mostly to be in terms of 'personal/group benefits'. This observation indicates a far cry between the status quo and the ideology of the Anthropocene as introduced in the beginning of this article, in which stewardship embraces not only personal/group interests but also 'universal shared values'. The setting of Macau is special as it involves not only difficulties and challenges faced by the locals, non-resident workers, and even the middle-income class during a time of stagflation, further worsened by the COVID-19 pandemic and uncertainty with the future of the gaming industry (the 'lonely economy' (Noronha et al., 2021)) which will depend on a myriad of political and economic factors to come.

To echo back to the various theoretical foundation of the notion of the 'new stewardship' as developed in this study, a few essential findings can be summarized here. Firstly, the concept of agency theory versus stewardship theory is not well understood in Macau. It can be said that on the one hand the agency role of the steward has been ignored, but on the other hand, it is good news since stewardship has been understood as more related to virtues and ethics rather than in the original capitalistic sense.

Secondly, although with the good news, the concept of stewardship, especially the 'new stewardship' as proposed in this study has yet to be disseminated through more research and practice. Education is extremely lacking in this aspect in Macau. It is as expected in the focus group interviews that the government is and should be responsible for taking almost all of the social responsibilities. But it is really encouraging to learn that the SMEs are ready and willing to participate in CSR activities despite of the adverse economic situation. It seems that the advocation of the CSV - creating shared values (Porter and Kramer, 2011) rationale for CSR should be promoted more widely. Many SMEs owners are actually aware of this, although there remains many who understand CSR simply as doing charity. Systematic promotion and education in this regard is urgently needed.

Thirdly, the spiritual side of stewardship has been expressed to a certain extent by some of the participants. The notion of 'JCL' and other spiritual aspects of stewardship as indicated in this study could be strengthened through further advocation. Research has proven that the idea of 'stewardship for all and everyone is a steward' works in the economic sense as well as the spiritual realm. In the description of the four main functions of the steward by Williamson and Lipman (1991), 'preservation' and 'management' appear to have been mentioned a few times by the participants in the sense that the traditional role of a steward is to preserve and

maintain resources. The idea of 'distribution' was also mentioned but not clearly as many participants have pointed out that the most crucial actor to perform this function appears to be the government, while this function can often and better be done by NGOs/NPOs (including the social associations and organisations in the local context) with a good regulatory and governance system. Therefore, there is further need for investigation in this area. For example, where do the societal resources come from? And who are the managers or stewards to perform the management and distribution in a fair and just way? Finally, the further function of 'accounting' was only mentioned loosely by the participants in terms of 'accountability'. However, the notion of 'who is accountable for whom' is still unclear in the present context of the 'new stewardship' in Macau. In other advanced places, stakeholders are already demanding 'verification' of SDGs disclosures (SDGD) (Adams, 2020). Macau lags behind obviously in this area toward the goal of getting a better understanding of how humankind can survive and eventually develop the new Anthropocene through better stewardship.

Practical recommendations

After a thorough elaboration of the results of the phronetic interviews and the focus group interviews, the theoretical underpinnings of the concept of stewardship were revisited and put into perspective in the context of Macau, where a blend of unique social, cultural, economic, and political factors co-exist. Many critical insights were obtained from the interviewees and they have provided us with opportunities for identifying improvement needs and raising practical suggestions. In order to better approach the 'new stewardship' in Macau, we would suggest the following points in consolidation.

1. The government requires a total reengineering in understanding the concept of stewardship, especially social responsibility (not only CSR) in a comprehensive sense. The present model of government income and spending, and social aspects of funds allocation lacks transparency and accountability. The most original concept of stewardship, that is, the government as the steward (agent) of the people (principal), must be reinstilled anew among all levels of the government.

2. To achieve transparency and accountability, the institutionalisation of international standards in areas such as public auditing, labour rights (including those of the import or non-resident workers), ombudsperson and arbitration systems, whistleblowers protection, and even the lawmaking process, is urgently called for.

3. Sometimes, the government does not necessarily have to exhibit particular focuses on certain social aspects, which may only result in scratching the surface of everything. Full devotion to, for example, the 17 SDGs, will eventually create a 'spillover' effect around all aspects (from environmental protection to human justice – the joint product of human rights and human development (Center for NuLeadership on Human Justice & Healing, no date)) of the society and will bring upon global connections and collaborations to achieve a common vision for humankind.

4. The education system should also need a complete overhaul. In the past years, the government has been pushing forward the importance of STEM education and Macau students have been achieving higher than OECD countries positions in international

assessments such as PISA. However, these results are only in terms of areas such as mathematics and reading. In areas such as student's life satisfaction, students' engagement, drive and self-beliefs, and global competitiveness of students, Macau's youths score among the lowest among countries and economies participating in PISA 2018 (see OECD, no date).

5. STEAM education instead of STEM education should be introduced along with the teaching of the 17 SDGs at the early stage of child development (primary school). Teacher training is also urgently needed so that educators can act as exemplars for students to follow after and to instil macro and global thinking into them.

6. Large enterprises, especially the gaming companies should not give up their investment in CSR during the past 20 years even though the current situation of license tendering and concession may be ambivalent. There may not be a so-called 'post gaming Macau'. Rather, one can think of a 'post gaming Macau' as a set of circumstances for diversified investments.

7. The SMEs in Macau should not remain at the status quo like a 'loose tray of sand'. The various SMEs associations, the NGOs/NPOs, and the SMEs themselves must unite to form a big chunk of granite, just like they are representing over 90% of Macau's economy. Only with unity can bargaining power become stronger.

8. The future of the Anthropocene depends on whether we and our future generations are realising what humankind has been doing to nature. To realise our weaknesses is to build the cornerstone for our future. The notion of the 'new stewardship' is essential to all walks of life in humanity.

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