

# IMPLEMENTATION OF THE SOCIAL RESPONSIBILITIES OF VIETNAM'S TEXTILE ENTERPRISES AND SOME LEGAL ISSUES

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## ABSTRACT

*This study was conducted based on the survey results of 162 textile enterprises in Vietnam. Collected data are processed on SPSS software through linear regression analysis of the dependence of the implementation of social responsibility (CSR) on factors such as the strategic orientation of the business, culture humanities of business, law, and law enforcement. The results show that all of the above factors positively impact the implementation of social responsibility of Vietnamese textile enterprises. However, the relationship of conditional factors such as revenue, human resource size, or the number of years of establishment of the enterprise has not been found with the implementation of social responsibility.*

**Keywords:** Social Responsibility, Vietnam's Textile and Garment, Legal Issues on Social Responsibility.

## INTRODUCTION

For business owners, the goal of a business is usually to maximize profits or maximize the value of the business. Therefore, many businesses always consider profit as the driving force to promote their activities. However, Carroll's research (1979) has shown that businesses want to survive in the business environment to ensure the interests of stakeholders based on an ethical point of view, called Corporate Social Responsibility (CSR). Suppose a business is viewed as an entity that exists in society. In that case, it wishes to present itself as a trustworthy and honest citizen who is always concerned with the entire society's well-being (Gössling & Vocht, 2007). Then, CSR is not only the right thing to do but also the wise thing to do (Smith, 2003). CSR includes many factors, from awareness to practical actions, from charitable contributions to social issues, especially environmental protection, gender equality, improving working conditions, raising employee welfare, capacity development, and community development (Van Beurden & Gössling, 2008). However, the way businesses view CSR and act as good citizen varies from one economic sector to another, from one country to another (Bui, 2010).

Textiles and garments are strength of Vietnam in the context of international integration. To increase competitiveness towards exporting more to markets such as the EU and North America, Vietnamese textile and garment enterprises must implement in accordance with domestic and international regulations, in which the implementation of CSR becomes a matter of concern. Especially for the international market, with very strict legal requirements. At many Vietnamese textile and garment enterprises, there are still limitations that need to be overcome, such as: Labor income is still low compared to the working intensity and time that employees have to spend; Violations of the Labor Code and the Trade Union Law, failure to promptly handle legal petitions of employees and decrease in income led to workers in some companies going on strike to claim their rights; The problem of discharging untreated wastewater into the environment, finding ways to reduce input costs, including costs for the natural - social environment, etc. These things greatly affect the reputation of the company—Vietnamese textile and garment enterprises, especially in the role of exporting products to foreign markets.

In order to promote the strength of being a key field in export and international integration, Vietnamese textile and garment enterprises need to actively implement social responsibility, comply with the provisions of the law in the host country and the global market. This study will provide theoretical and practical bases for CSR implementation of Vietnamese textile and garment enterprises in the coming years.

## LITERATURE REVIEW

### The Theoretical Basis of CSR

#### CSR, components of CSR, and corporate CSR implementation

Research on corporate CSR as an individual citizen, social performance of enterprises, etc., is an area of research that has long received theoretical and practical attention (Carroll, 1979). The collapse of many large companies' economies makes CSR even more noticeable (McManus, 2008). Theories on CSR are highly inherited and frequently updated to give new structures and new relationships of CSR (De Bakker et al., 2005). Corporate CSR is a broad concept (White et al., 2017), covering legal compliance, environmental protection, workers' rights and welfare, corruption, corporate governance (White et al., 2017); economic growth, ethics, compliance with the law, and voluntary implementation of practices, ethical issues without coercion, without obligation (Galbreath, 2010).

In the views that researchers have given on the composition of CSR, Carroll's opinion (1979) seems to receive the most consensus of many researchers (Galbreath, 2010). According to Carroll, CSR encompasses four main areas: responsibility for economic growth, responsibility for legal compliance, responsibility for ethical issues, and, finally, voluntary responsibility (Carroll, 1979). Although these CSR responsibilities have varying degrees of demand from social forces, these responsibilities combined together form a comprehensive picture of society's expectations for enterprise (Carroll, 1979) and have an equal role in determining the CSR of enterprises (Maignan & Ferrell, 1999, 2000 & 2001; Galbreath, 2010; Gössling & Vocht, 2007).

In this study, we use the concept of CSR by Maignan et al. (1999) built on Carroll's view of the composition of CSR, according to which CSR of an enterprise is the extent to which that enterprise meets economic, legal, ethical, and other voluntary responsibilities that stakeholders expect of them (Maignan et al., 1999, 2000 & 2001; Galbreath, 2010). Thus, in this view, the concept of CSR is also the concept of CSR implementation.

#### Research Directions on Implementing CSR in Enterprises

Although there are many types of research on CSR, there are mainly two main directions: (1) the theoretical knowledge of CSR and (2) communication and publication of CSR. Researches towards CSR communication and disclosure have the purpose of understanding the factors affecting the decision of enterprises to disclose the level of CSR implementation to stakeholders. On the other hand, studies on CSR theoretical knowledge pay more attention to finding out what factors affect and are affected by the CSR implementation level (Alcañiz et al., 2010). The studies on this theoretical knowledge are divided into two branches:

- (1) The studies that pay attention to the factors that motivate enterprises to implement CSR, such as the studies of: (Zheng & Zhang, 2016; Zheng & Zhang, 2016; El-Bassiouny & Letmathe, 2018; Khurshid et al., 2018; Pasricha et al., 2018; Shnayder & Rijnsoever, 2018).
- (2) Are studies that focus on the results of implementing CSR, such as those of (Pérez & Bosque, 2013; El-Kassar et al., 2017; Wood et al., 2018). Intending to understand the factors affecting the implementation of CSR of enterprises, the author chooses the input-based approach focusing on studying whether factors are affecting the CSR implementation of enterprises.

## The Main Theories Used in the Research on CSR Implementation

Theories used to research CSR implementation of enterprises are pretty diverse. Still, the two leading theories used by many researchers are Carroll's CSR pyramid model (1979) and Freeman's Stakeholder Management Theory (1984) (Pérez & Bosque, 2013).

### Freeman's stakeholder governance theory

Stakeholder is the first concept defined by Freeman. According to Freeman, a stakeholder is “*any group or individual affected by or able to influence towards the achievement of organizational goals*” (Freeman & McVea, 2001). Stakeholders can be shareholders, employees, customers, suppliers, communities, and other groups (Freeman & McVea, 2001). Naturally, from the above definition, stakeholders are fundamental theories that researchers use in research on CSR. In other words, CSR of enterprises in the economy requires linking business activities with social, economic, and environmental expectations of stakeholders (Kanji & Chopra, 2010). According to Freeman, CSR research has emphasized the role of stakeholders and building good relationships with groups and individuals that will ensure the long-term success of the business (Freeman & McVea, 2001). Along with the strong development of social movements, businesses with little regard for stakeholders have suffered heavy losses. Therefore, more and more enterprises integrate stakeholder management through CSR implementation into their operational goals (Freeman & McVea, 2001). This view of Freeman is shared by a number of researchers, representing studies in this direction, such as (Clarkson, 1995; Decker, 2004; Maignan & Ferrell, 2004).

### Carroll's pyramid CSR model

This is a foundational theory mentioned many times above, recognized by many researchers, and built research hypotheses based on this model. Carroll has introduced four concepts that constitute CSR: economic responsibility, legal responsibility, ethical responsibility, and voluntary responsibility. Based on the pressure of society expressed through the degree to which enterprises are expected to fulfill these responsibilities, Carroll has ranked the above four responsibilities from bottom to top like a pyramid, with the bottom being economic responsibility considered the most fundamental and expected, followed by legal and ethical responsibility, and ranked first with the least desirable meaning of voluntary responsibility (Carroll, 1979). However, along with the development of research on CSR, still inheriting Carroll's model, Maignan et al. (1999) have made a view supported by many other researchers, consistent with actual CSR measurement requirements, it is four components of CSR that play equal roles (Maignan et al., 1999; Maignan & Ferrell, 2000; Galbreath, 2010). At the same time, Maignan et al. (1999) also provided a definition of CSR, creating a solid theoretical basis for future research (Galbreath, 2010). Many researchers have used Carroll's pyramid CSA model in their studies on CSR implementation in different fields, in other cultures, such as: (Wartick & Cochran, 1985; Maignan et al., 1999; Joyner & Payne, 2002; Schwartz & Carroll, 2003; Galbreath, 2010).

### Combined use of both Carroll's pyramid model and freeman's stakeholder management theory

This study inherits the theoretical foundations of both of the above foundational theories, with the core of Carroll's pyramid of the components of CSR implementation (Carroll, 1979), adjusted for the role of these components in the whole by Maignan and associates (Maignan et al., 1999; Maignan & Ferrell, 2000; Maignan & Ferrell, 2004). The factors affecting CSR implementation are based on Freeman's theory of Stakeholder Management. Most studies that

approach Carroll's pyramid model to follow this combination (Maignan et al., 1999; Maignan & Ferrell, 2000; Maignan & Ferrell, 2001; Joyner & Payne, 2002; Schwartz & Carroll, 2003; Galbreath, 2010). At the same time, many researchers have also implemented these two theories in many different cultures and economic contexts. Therefore, we decided to choose Carroll's model and Maignan and associate's adjusted definition of CSR implementation, combined with Freeman's stakeholder management theory in the study as the theoretical foundation.

## Factors Affecting the CSR Implementation

### Strategic planning

Enterprises exist in relationship with many relevant internal and external forces such as consumers, suppliers, shareholders; employees..., these forces put pressure on the CSR implementation of enterprises by requiring enterprises to strengthen strategic planning towards them (Galbreath, 2010; Carroll & Hoy, 1984). Through analyzing both internal and external environments in the strategic planning process, enterprises will strengthen CSR implementation with the community and the natural environment, which is clearly reflected in their goals and missions (Fineman & Clarke, 1996). In other words, enterprises plan their strategies and make appropriate responses by implementing CSRs (Galbreath, 2010; Carroll & Hoy, 1984; Burke & Logsdon, 1996). However, these stakeholders have two different requirements on CSR that enterprises must fulfill to meet their requirements, requiring the strategic planning of enterprises to target internal and external stakeholder groups with various responses (Galbreath, 2010; Kalyar et al., 2012).

While, in Western countries, the role of strategic planning in CSR implementation has been studied quite a lot, in Vietnam, with a fairly common structure of small and medium-sized enterprises, the CSR implementation has not been paid much attention, and so the research on CSR in general, according to the knowledge of the authors, including the research on CSR from the perspective of strategic planning is quite limited.

From the above arguments (problems), we propose the following hypotheses:

*H<sub>1a</sub> Strategic planning – external orientation has a positive influence on CSR implementation of Vietnamese textile enterprises.*

*H<sub>1b</sub> Strategic planning – internal orientation has a positive influence on CSR implementation of Vietnamese textile enterprises.*

### Humanistic Culture of Enterprises (Humanistic Values in the Corporate Culture)

Corporate culture is a strong influence on CSR implementation (Galbreath, 2010; Wood, 1991). The cultural values of the enterprise will shape the extent to which the enterprise conducts responsible or irresponsible business behaviors (Kalyar et al., 2012). It reflects the sense of responsibility to the forces concerned (Sinclair, 1993). Corporate culture also contributes to shaping ethical behaviors as well as dealing with customers and partners (Herndon et al., 2001). In cultural aspects, humanistic culture (Humanistic values in the corporate culture) is considered as an aspect that plays a major role in enterprises. It focuses on people, cooperation, teamwork, empathy, and cooperation is mutual care associated with members' expectations and expectations to be supportive and open in their relationships with each other inside and outside the organization. Then, members and businesses care about their needs and interests and care and perform behaviors that benefit society and stakeholders (Galbreath, 2010). It is the basis of CSR implementation in enterprises (Kalyar et al., 2012). In their research in Vietnam, Tran & Jeppesen (2016) also mentioned the influence of corporate culture on CSR implementation of enterprises. However, this study is only qualitative and requires quantitative verification (Tran & Jeppesen, 2016).

From the above arguments, we propose the following hypothesis:

- H<sub>2</sub> The higher the humanistic culture (human values in the corporate culture) of the enterprise, the more positively it will affect the CSR implementation of the Vietnamese textile enterprises.*

### **Law and Law Enforcement**

During the research process, the authors conducted in-depth interviews with experts and some managers at a number of Vietnamese textile enterprises, and the results showed that it is necessary to have the element “*Law and law enforcement*” into research. Summarizing, the authors also found that when the legal framework is lacking or the enforcement is not strict, there is no real basis for stakeholders to put pressure on enterprises to make substantive CSR commitments. (Cairns et al., 2016), the rigor and strictness of the law will affect the level of CSR implementation of enterprises. Similarly, in the context of Vietnam, Tran and associate argue that, by putting pressure on enterprises with regulations, laws, and law enforcement for them to implement their CSRs, thereby improving working conditions for employees, such as stronger, drastic, and stricter enforcement of the Labor Law (Tran & Jeppesen, 2016). However, in reality, there are still many enterprises that do not comply with the minimum standards of CSR. Vietnamese enterprises also believe that CSR implementation is only for export enterprises and wants to meet export requirements (Bilowol & Doan, 2015). Similarly, Luu (2017) also affirmed that the law and legal documents governing the CSR implementation of enterprises in Vietnam still have many gaps, and enterprises can take advantage of this to adjust the CSR implementation to meet the environmental requirements of the law but in fact destroying the environment (Luu, 2017). Therefore, the government and state management agencies need to establish a legal framework to force businesses to comply with the law in order to avoid the risk of businesses breaking the law, including CSR violations. To increase profits (Nguyen & Truong, 2016). It can be concluded that CSR implementation depends on law and law enforcement both at home and abroad.

From the above arguments, we propose the following hypothesis:

- H<sub>3</sub> The tighter (effective) the law and enforcement, the more positive the impact on CSR implementation of Vietnamese textile enterprises.*

### **Operating Time, Number of Employees, Revenue**

Large enterprises tend to implement CSR more than the others because they have a larger social impact than small enterprises (Cowen et al., 1987). The size of an enterprise usually is expressed through the number of employees and the size of capital and is closely related to the time factor (Zheng & Zhang, 2016), and the operating time of the enterprise is calculated by the number of operation years (Zheng & Zhang, 2016; Pasricha et al., 2018). These factors often act as important control variables affecting the CSR performance of enterprises (Pasricha et al., 2018; Shnayder & Rijnsoever, 2018).

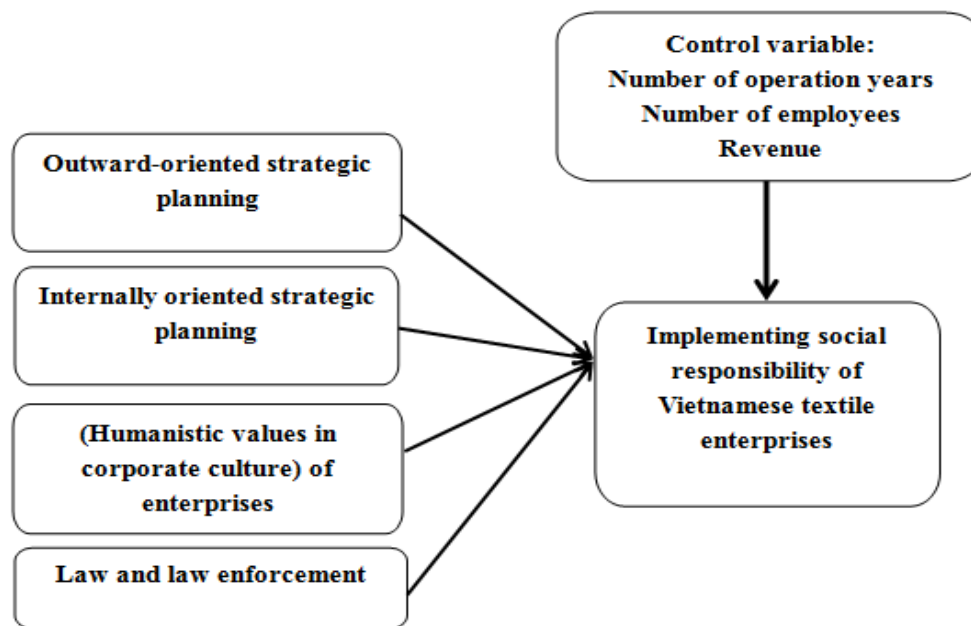
From the above arguments, we propose the following hypotheses:

- H<sub>4a</sub> The larger the enterprise's operation years, the more positive influence on CSR implementation of Vietnamese textile enterprises.*
- H<sub>4b</sub> The larger the number of employees of the enterprise, the more positive influence on CSR implementation of Vietnamese textile enterprises.*
- H<sub>4c</sub> The larger the enterprise revenue, the more positive influence on CSR implementation of Vietnamese textile enterprises.*

## **Models and Data**

### **Research models**

Based on the theoretical basis and overview of the influencing factors presented above, the authors generalize the research model as follows (Figure 1):



Source: From review and qualitative research of the research team nhóm

**FIGURE 1  
RESEARCH MODEL**

In this study, the main thing is that we inherit the scales built and verified by Carroll (1979), adjusted from Maignan & Ferrell (2000) and the results of in-depth interviews after revising, the official questionnaire includes four independent variables, one variable dependent and a total of 24 observations (05 observations for the variable dependents and 19 observations for 04 independent variables).

### Research methods

According to Hair et al., the minimum sample size of this study is  $24 \times 5 = 120$  votes (Hair et al., 1998). Therefore, we conducted a data survey at 200 textile enterprises in Vietnam; each enterprise issued 03 questionnaires (one member of the management board, one sales manager, and one employee representative). There were 171 enterprises that responded and collected 513 votes. Still, nine enterprises had invalid votes, so they were excluded from the survey form, so the total number of valid votes reached 486 votes and belonged to 162 Vietnam textile enterprises. In fact, the CSR implementation of enterprises is a common business of enterprises, so in essence, when surveying at each enterprise with three votes, it is actually considered as one vote, and this vote is the average value of 03 single votes. Furthermore, after 02 times of exploratory factor analysis (EFA) have excluded 03 scales of independent variables. Hence, the study only has 16 scales, with 162 surveyed enterprises, so this sample size is guaranteed reliability in exploratory factor analysis.

## RESULTS AND DISCUSSION

### Check the Validity and Reliability of the Scale

Next, the author conducts an EFA analysis to check the convergence of research concepts and scales. After 02 times of EFA analysis obtained the coefficient  $KMO=0.736$  and the value  $Sig=0.00$ , the total number of observed variables is 16, the number of observed variables excluded is 3 (Outside 4, Inside 4, and Law 2), and the number of analyzed factors is 04. The

extracted variance value is 69,110 with the stops of factors Eigenvalues equal to 1.358. That is, there are 69.110% of the change of factors explained by 16 observed variables and grouped into 04 main factors and are also consistent with the theoretical model. The result of the rotation factor matrix shows the maximum value of the factor loading coefficient for each observed variable. The characteristic variables have factor loadings greater than 0.5 and are classified into 04 factors representing the factors affecting CSR implementation in Vietnamese textile enterprises, and no additional variables have been removed.

### Check the Reliability of the Scales

The results of the scale analysis of the factors show that all scales have Cronbach's Alpha values  $>0.6$  (Strategic planning - external orientation ( $\alpha=0.819$ ); Strategic planning - planning internal direction ( $\alpha=0.729$ ); Humanistic culture of enterprises ( $\alpha=0.928$ ); Law and law enforcement ( $\alpha=0.749$ ); CSR implementation ( $\alpha=0.832$ ), the total variable correlation coefficient of all scales are greater than 0.3. Therefore, the scales used in the model are appropriate and reliable.

### Multivariate Regression Analysis

Next, the independent variables: Outside (X1), Inside (X2), Law (X3), Culture (X4), Control variables including Senio (X5), Labor (X6), Sales (X7), and the CSR dependent variable (Y) were included in the linear regression analysis. The values of the dependent variables and the independent variables in the model are calculated according to the average value of the factors. The results of the regression analysis are shown below (Table 1):

<b>Model Summary</b>					
<b>Model</b>	<b>R</b>	<b>R Square</b>	<b>Adjusted R Square</b>	<b>Std. An error of the Estimate</b>	<b>Durbin-Watson</b>
1	0.633 <sup>a</sup>	0.401	0.373	0.25066	2.080

<sup>a</sup>Predictors: (Constant), Culture, Labor, Senior, Law, Inside, Sales, Outside;  
<sup>b</sup>Dependent Variable: CSR

Source: Data processing results on SPSS software

The obtained regression analysis results show that the R-value=0.633 means that the relationship between the variables in the model is relatively close. The coefficient of determination  $R^2=0.401$ , which means the model's goodness of fit is 40.1%. In addition, the adjusted  $R^2$  value more accurately reflects the fit of the model with the population. The analysis results show that adjusted  $R^2$  has a value of 0.373, only 37.3% of the variation of the model. Dependent variable (Y), "CSR Implementation in Vietnamese textile and enterprises" is explained by 04 independent variables and 03 control variables in the model, while 62.7% will be due to other factors than the model and random error.

<b>Model</b>	<b>Sum of Squares</b>	<b>df</b>	<b>Mean Square</b>	<b>F</b>	<b>Sig.</b>	
1	Regression	6.468	7	0.924	14.706	0.000 <sup>b</sup>
	Residual	9.676	154	0.063		
	Total	16.144	161			

<sup>a</sup>Dependent Variable: CSR;  
<sup>b</sup>Predictors: (Constant), Culture, Labor, Senio, Law, InSide, Sales, OutSide

Source: Data processing results on SPSS software

To test the fit of the overall regression model, the authors consider the F statistic value in the ANOVA analysis table, the F value=14.706 with the Sig significance level=0.000<0.05, the

first step shows that the linear regression model fits the data and can be used (Table 2).

To evaluate the regression model does not violate the multicollinearity phenomenon, the research considers the variance exaggeration factor VIF. The coefficient of variance exaggeration VIF of all factors is less than 2, and it can be concluded that the regression model does not violate the phenomenon of multicollinearity; it shows that the independent variables are closely correlated with each other (Table 3).

<b>Coefficients</b>								
<b>Model</b>	<b>Unstandardized Coefficients</b>		<b>Standardized Coefficients</b>	<b>T</b>	<b>Sig.</b>	<b>Collinearity Statistics</b>		
	<b>B</b>	<b>Std. Error</b>	<b>Beta</b>			<b>Tolerance</b>	<b>VIF</b>	
1	(Constant)	1.383	0.280		4.930	0.000		
	Senio	-0.002	0.002	-0.102	-1.408	0.161	0.740	1.351
	Labour	-0.013	0.009	-0.090	-1.417	0.159	0.968	1.033
	Sales	0.017	0.011	0.115	1.572	0.118	0.732	1.366
	Outside	0.172	0.072	0.199	2.397	0.018	0.562	1.779
	Inside	0.207	0.067	0.237	3.085	0.002	0.657	1.522
	Law	0.158	0.057	0.184	2.762	0.006	0.876	1.141
	Culture	0.144	0.043	0.241	3.326	0.001	0.740	1.351

<sup>a</sup>Dependent Variable: CSR

Source: Data processing results on SPSS software

From the results of regression analysis, there are models:

$$\text{CSR} = 0.172 \text{ OutSide} + 0.207 \text{ InSide} + 0.158 \text{ Law} + 0.144 \text{ Culture} + 1.383 + e$$

From the results of the regression analysis, it shows that the 04 factors considered above are significant in the model (Sig.<0.05) and have a very clear influence on CSR implementation in Vietnamese textile enterprises, and the order of influence of factors is ranked in descending order from the highest being “*Human culture of enterprises*” with a standardized Beta value of 0.241 and at a significance level of over 95% (P\_value=0.001<0.05); the second is “*Strategic planning - external orientation*” with the standardized Beta value of 0.237 and the significance level above 95% (P\_value=0.002<0.05); the third is “*Strategic planning - external orientation*” with a standardized Beta value of 0.199 and significance level above 95% (P\_value=0.018<0.05); and finally “*Law and Law Enforcement*” with a standardized Beta value of 0.184 and above 95% significance level (P\_value=0.006<0.05). These variables have the same impact as the dependent variable, “*Implement CSR in Vietnamese textile enterprises.*” In contrast, 03 control variables include “*Number of operation years of the enterprise,*” “*Number of employees,*” and “*Revenue.*” There are not enough grounds to conclude that they have a relationship with “*CSR Implementation in Vietnamese textile enterprises.*”

## Policy Implications

Based on the extent and direction of influence of factors on “*Implementing CSR in Vietnamese textile enterprises,*” the authors believe that CSR needs to be built from the leader, the strategic planning process, and the corporate culture, especially the humane culture of the enterprise. In addition, the CSR implementation is also indispensable to consider the impact of the law and law enforcement, especially where there is a complete legal framework. The authors would like to suggest some policy implications as follows:

- 1 Appreciate the role and importance of external factors affecting strategic planning for enterprise development.
- 2 Appreciate the role of corporate culture (the humanistic culture of enterprises), the role of law and law enforcement in the CSR implementation
- 3 Focus on improving CSR implementation in a balanced and harmonious way to ensure enough compensation for the incurred fees when enterprises implement CSR.



## Recommendations

Actively implementing CSR depends not only on enterprises but also on the guiding and supporting role of the State. Therefore, it is necessary to propose some macroeconomic policy recommendations in line with reality to promote CSR implementation in Vietnamese textile enterprises. From the research results, the author proposes some recommendations to the State as follows:

- 1 Building, promulgating, supplementing, and perfecting the legal framework to create a solid legal basis for the CRS implementation in textile enterprises and enterprises in Vietnam.
- 2 Allowing garment enterprises to include the cost of brand protection in product prices so that domestic brands can compete with foreign garment brands; Strengthen the inspection, control, and quick response when receiving the company's request for handling violations; Applying more severe penalties for cases of counterfeiting, imitation and copyright infringement of protected trademarks; Reducing import tax on raw materials for the textile and garment industry due to its dependence on the supply of imported materials.
- 3 Controlling the transparency between domestic and FDI enterprises in the garment export industry creates a fair and healthy competitive playing field.
- 4 Stabilizing tax, customs, labor, salary, social insurance, health insurance mechanisms transparently and clearly so that textile enterprises can feel secure in doing business without having to worry about "dealing" with policies that constantly change.
- 5 Strengthening propaganda to raise awareness about CSR implementation in textile enterprises in Vietnam.
- 6 Developing policies to support, encourage, reward, and penalize textile enterprises implementing CSR to create fairness.

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