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# FACTORS AFFECTING THE IMPLEMENTATION OF SOCIAL RESPONSIBILITY TO EMPLOYEES AT VIETNAMESE TEXTILE ENTERPRISES

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*This research analyzes the factors affect the implementation of social responsibility to employees at Vietnamese textile enterprises. The data was collected from 38 local companies through the pre-designed questionnaire. The study also applied methods of descriptive statistics, CFA analysis, SEM analysis, Bootstrap tests and multi-group structural analysis to sum-up with four final factors of strategic planning, business leaders, stakeholders and corporate culture; in which stakeholders took the most influent on how social responsibility implemented. At the same time, the study also suggested some solutions for textile management to improve such performance.*

Keywords: implementation, social responsibilities, employees, Vietnamese textile enterprises

## 1. Introduction

Textiles is the key industry of Vietnam. After more than 20 years of development, the export turnover of the industry has contributed 10% - 15% of GDP per year. On the export side, it is the sector with the greatest degree of integration into the world economy. Labor intensive stands out as the most significant feature, so the employee's role is a particularly important. Nowadays, there are approximately 6000 textile enterprises in Vietnam with about 2.5 million labors and being expected to have 5 million labors in 2030 (Huong, 2016). Social responsibility

to employees has been implemented in accordance with the provisions of labor law, but some points have not been performed well such as non-guaranteed salary, long working period, non-regulated labor environment, poor training on occupational hygiene and fire prevention for workers, failure to organize periodical health checks for employees and lacking technical training courses (Chau, 2013). In 2015, the ILO and the Vietnam General Confederation of Labor carried out labor inspection campaigns in 152 enterprises: 59.21% of employers did not participate in occupational safety trainings or inadequate partic-

ipation, 39.47% of enterprises does not comply with regulations on the number of overtime hours of employees. Workers usually have to work 2-3 extra hours a day, including Saturday and Sunday, to increase their earnings despite high labor intensity and noisy work environment. These results suggest that the implementation of CSR is still coping to win contracts of international customers. Moreover, the awareness of these factors is also a barrier in order to take advantage of opportunities and identify obstacles to textile enterprises to appropriate. Consequently, our target is to build and test the model factors affecting the implementation of CSR for employees in textile industry. Thereby, Vietnamese textile enterprises will achieve optimal CSR performance for employees in terms of finite resources.

## 2. Theoretical Foundation and Research Hypothesis

### 2.1. Concepts and Scale of Research

The core concepts contain CSR implementation for employees, Strategic Planning, Business Leaders, Stakeholders and Corporate Culture. All of the underlying concepts used in this study are unidirectional. The measurement scales are already available and have been calibrated several times - all 5-point Likert scales: 1 negative and 5 positive.

#### *Concepts and Scale of Research*

Carroll (1991) upgraded his concept in 1979 to CSR matrix. According to the author, the enterprises - or rather the managers - in the course of their activities are subject to pressure from stakeholders such as shareholders, customers, employees and government. For stakeholders, CSR is the main protection for human rights (Katrin, Raul, PilleMötsmees, 2010), facilitating better working conditions, better living and better labor safety (Portney, 2008) as well as

retaining and attracting labor forces (Parvin&Kabir, 2011; SW Masinde, 2015). Implementing CSR includes all activities to actualize the company's commitments to employees' rights and benefits, to improve life quality and to ensure the sustainable development of enterprises. These activities have been arising from planning, implementing and evaluating of CSR implementation to employees.

The scale of CSR implementation to employees was developed based on the scales of the authors: Hohnen, P., (2007), Barbara J. Fick (2014), Nhan (2015), Direction (2017). This scale consists of 5 observations and coding variables: CSR1-implementing social responsibility to ensure employee rights in enterprises; CSR2-provides social benefits to employees in enterprises; CSR3-plan to implement social responsibility for employees in enterprises; CSR4-deploys social responsibility for employees in enterprises; CSR5-evaluates the implementation of social responsibility for employees in enterprises.

#### *Concepts and Scale of Business Leaders*

##### - The Concept of Business Leaders

Leadership is an important topic in the field of organizational behavior. Leadership influences and creates dynamic effects in the process of interaction between individuals and organizations. According to Labelle and Saint Pierre (2010), they play the essential role in implementing CSR, because of their powers and duties, and their deep understanding of the content, process and benefits of CSR implementation. Each leader has a style or behavior that influences the performance of CSR towards the employee. In addition, transformational leaders create new ones on the basis of old ones by changing the fundamental elements of the political and cultural system (Tichy, Ulrich, 1984). Transformational leadership involves gaining the

trust and confidence of others as well as imparting a meaningful sense of purpose to them (Bass, 1985). Thus, Sumina Elizabeth Thomas's (2006) conceptual study of business leaders: business leaders are able to inspire, to share a larger vision, and to accomplish tasks in one direction.

#### - The Scale of Business Leaders

Leader scale was developed by Sumina Elizabeth Thomas (2011), Nhan (2014), Teresa Correia de Lacerda (2014) and Huong (2015). This scale consists of 5 observations and coding variables: BL1-Leadership in understanding the organization of implementing social responsibility for employees; BL2 - Leadership assessment of corporate CSR responsibilities with key stakeholders - Employees; BL3-Democratic leadership style in implementing social responsibility for employees; BL4-Behavior of leaders to ensure rights and benefits for employees; BL5 - Transformational leadership creates trust in CSR performance for employees.

#### *Concepts and Scale of Strategic Planning*

##### - The Concept of Strategic Planning

Researchers suggest the strategic planning could facilitate management in defining strategies which are right and appropriate for the organization's resources (Andersen, 2000). Carroll and Hoy (1984) argued that strategic planning was a necessary condition for implementing social responsibility for employees. Strategic planning is the development of a road map and implementation to obtain the key objectives and strategic guidelines. This is the organization's efforts to identify priorities, focus resources, and strengthen operational activities to ensure that the organization's and other stakeholders' to achieve consistency in the expected results, evaluate and adjust the direction of the organization's operations to meet the ever-changing business environment.

#### - The Scale of Strategic Planning

The strategic planning scale was developed on the basis of Hazoor Muhammad Sabir and his co-ops (2012). This scale consists of 5 observations and coding variables: SP1-Provides resources for strategic planning; SP2-Analytical Techniques in Strategic Planning; SP3-Strategic planning outside the business; SP4-Strategic planning within the enterprise; SP5-Businesses have the necessary information in strategic planning.

#### *Concepts and Scale of Stakeholders*

##### - The Concept of Stakeholders

Freeman (1984) first introduced his concept of stakeholders in his book "Strategic Management: A Stakeholder Approach" as "the individuals or groups who may be influenced or affected by the realization of an organization's mission." Concerned with the view of Hill & Jone (1992), the study states that: "Stakeholders are also understood as participants having a certain legal right to the enterprise" or those who, or groups bear the risk from human capital, or from finance to a company (Clark, 1995).

##### - The Scale of Stakeholders

The stakeholder scale was developed on the basis of Panapanaan and his colleagues (2003), Huong (2015). This scale consists of 4 observation variables and is coded: SH1-Employer pressure; SH2-Partners (customers, suppliers) affect the business; SH3-Local communities affect enterprises; SH4-Government's factors (regulations, policies...).

#### *Concepts and Scale of Corporate Culture*

##### - Concept of Corporate Culture

Žitkus and Junevičius (2007) argued: "The culture creates the corporate environment". Culture, along with the development of factors such as economic, social factors, politics, technology, other factors... affects the growth and management of

enterprises. Agreed with Kotter, J.P. & Heskett, J.L (2011), the study suggests that the business culture also shows a combination of values and behaviors that are commonly interdependent in enterprises and tend to be handed down, often for long periods of time.

#### - Scale of Corporate Culture

Measure corporate culture can show the "health" of the business that derives from how the company implement CSR? Observation variables in the inheritance scale of Hazoor Muhammad Sabir (2012), Saed Adnan Mustafa and Hassan Rawash (2017), Ülle Übius and Ruth Alas (2014). This scale consists of 6 encoded observation variables: EC1- has official and unofficial rules that people must follow in enterprises; EC2-has the necessary regulations and guidelines governing all work processes; EC3- Employees of any department have the necessary information and development prospects are equal; EC4-Every employee in the company must make maximum efforts to achieve the common goal; EC5-In conflicts people try to solve quickly and favor the parties; EC6 - Humanistic culture in CSR implementation.

## 2.2. Models and Research Hypotheses

### 2.2.1. Research Models

Theoretical studies on the factors affecting the implementation of CSR to employees comprise theories of domestic and foreign researchers as follows: Sumina Elizabeth Thomas (2011), Teresa Correia de Lacerda (2014), Huang (2015), Duyen and Tho (2015). Their study has found positive results about the positive impact on the implementation of corporate social

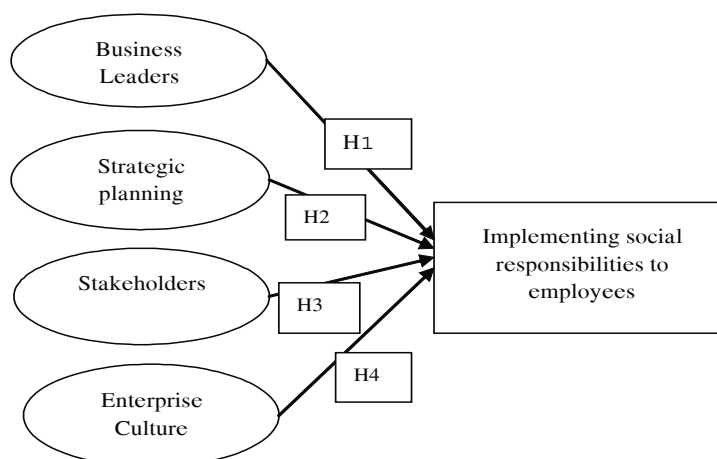
responsibility.

Hazoor Muhammad Sabir and colleagues' study (2012) have identified the same impact of strategic plan with CSR in general and on employees in particular.

Empirical studies have found that stakeholders such as employees, partners, the environment and the community have the same effect on the level of CSR. In particular, pressure from employees, customers and suppliers most influenced businesses (Murillo, Lazano, 2006; Perrini et al. 2010; Saulquin, Schier, 2010; Gadenne et al., 2009).

Saed Adnan Mustafa & Hassan Rawash (2017), Ülle Übius and Ruth Alas (2014), in their study, have identified a positive relationship between business culture and CSR implementation in general and the employees in particular.

From the results, we construct the model of research on the factors affecting the implementation of CSR as the Figure 1 below:



**Figure 1:** Factors affecting the implementation of social responsibility to employees of enterprises

### 2.2.2. Research Hypotheses

Theoretical model is concretized by 04 research hypotheses as follows:

*Hypothesis 1 (H1):* Business leaders have a positive impact on the implementation of CSR for employees of enterprises.

*Hypothesis 2 (H2):* Strategic planning has a positive impact on the implementation of CSR for employees of enterprises.

*Hypothesis 3 (H3):* Stakeholders have a positive impact on CSR implementation of employees.

*Hypothesis 4 (H4):* Business culture has positive impact on CSR implementation for employees of enterprises.

Thus, the model of factors affecting the performance of CSR for employees of Vietnam textile enterprises has a total of 25 observation variables including 4 independent variables: BL, SP, SH, EC and 1 dependent variable is the enterprise's CSR.

### 3. Research methodology

The study was conducted through two quantitative and qualitative steps with two groups of respondents. The respondents to the qualitative research were professionals and managers at Vietnamese textile enterprises who were in charge of CSR related departments and functions for employees. The survey respondents are managers and employees, who are affected by the implementation of CSR in Vietnamese textile enterprises where they work.

From the theoretical foundations, the observational variables were constructed on a 5-point Likert scale (from 1 = totally disagree to 5 = fully agree) reflecting 5 complete research concepts. Qualitative research through in-depth interview with 10 experts who have knowledge about CSR for employees to supplement and adjust the observation variables for easy and understandable context in the textile enterprises in Vietnam. The quantitative questionnaire consists of 25 observations reflecting 4 independent

variables of business leadership, strategic planning and one dependent variable of CSR on employees of textile enterprises Vietnam.

The quantitative study was conducted at a later date with a sample size of 590 from employees working in 38 Vietnamese textile enterprises. The sampling method of the authors is random sampling. Sample size is divided equally for each textile company. Approach the respondent in two ways: (i) Send the survey designed on Google doc to the email address of the employees in the textile enterprises; (ii) Send questionnaires directly to employees at Vietnamese textile enterprises. After filtering out responses, remove 65 invalid votes (due to missing information) and 525 valid votes from the authors' group used to enter and process the data. The obtained data was entered into the Excel file and then analyzed by SPSS and AMOS software version 21. In particular, the SPSS software was used to analyze descriptive statistics, analyze the reliability of Cronbach's Alpha, AMOS software for EFA factor analysis, CFA, linear SEM analysis, Bootstrap testing and multi-group analysis.

### 4. Research results

#### 4.1. The Sample

Of the 38 surveyed enterprises, female workers accounted for 77.1% and male accounted for 22.9%. Because of the high demand of skill and workmanship, women are preferred for this job. It can be seen that vocational training accounted for a high rate of 49.1%, high school 32.4%, college 10.7% while undergraduate and postgraduate degrees are 1.5%. This reflects the fact of qualification not requiring high level of education. Of the 525 collected samples, 113 were from managers and 412 were from employees, consistently with the qualification of

Vietnamese textile companies.

74.9% of textile enterprises have small and medium scale and 25.1% of textile enterprises have large scale. This is in line with the situation of Vietnam's textile enterprises mainly small and medium scale. In addition, the number of questionnaires on the number of establishment years over 10 years accounted for 73.5%, followed by enterprises from 5 to 10 years accounted for 21.9%, the number of textile enterprises established under 5 years accounted for 4.6%.

#### 4.2. Scale's Reliability

The reliability of the scale is evaluated by the internal consistency method using the Cronbach's Alpha coefficient. The criteria used to perform the reliability assessment of the scale are as follows:

- Types of observations with variable correlation coefficients - small sums (less than 0.3); Criteria for scale selection when Cronbach's Alpha reliability is greater than 0.6. The larger Cronbach's Alpha coefficient, the higher the reliability (Nunnally&Burnstein, 1994; Tho&Trang, 2009).

- Values of Cronbach's Alpha: greater than 0.8 are good scales; 0.7 to 0.8 is a usable scale; 0.6 or more can be used in case the research concept is new in the context of the study (Nunnally, 1978; Peterson, 1994; Trong & Ngoc, 2005).

(i) Reliability of enterprise leader scale: Variables in BL scale have coefficient Cronbach's Alpha = 0.809 > 0.6 which ensures high reliability. The lowest total correlation coefficient of 0.527 was higher than 0.3, indicating that the observed variables were used to analyze the EFA factor.

(ii) Reliability of the strategic planning scale: Variables in the SP scale have Cronbach's Alpha coefficient = 0.768 > 0.6 when removing SP2. This ensures reliability. The lowest total correlation

coefficient of 0.483 was higher than 0.3 indicating that the observed variables were used to analyze the EFA factor.

(iii) Reliability of the stakeholder scale: Variables in the SH scale have a coefficient Cronbach's Alpha = 0.765 > 0.6 which assures reliability. The lowest total correlation coefficient of 0.5279 was higher than 0.3 indicating that the observed variables were used to analyze the EFA factor.

(iv) Reliability of enterprise culture scale.

The reliability of the enterprise leader scale shows that most variables in the EC scale have a Cronbach's Alpha coefficient of 0.716 > 0.6 which guarantees reliability. The lowest corrected item-total correlation value of 0.396 was higher than 0.3, indicating that all the observed variables were used to analyze the EFA factor.

(v) Reliability of social responsibility scale for employees

The reliability of the enterprise leader scale shows that most variables in the CSR scale have a Cronbach's Alpha coefficient of 0.756 > 0.6 which guarantees high reliability. The lowest corrected item-total correlation score of 0.521 was higher than 0.3, indicating that all observed variables were used to analyze the EFA factor.

#### 4.3. Analysis of the CFA Exploratory Factor

Results of exploratory factor analysis are shown in the table 1 below:

The results (after 3 runs) showed the 18 variables of group observation into 5 factors were named as follows: Leader of enterprise (BL1, BL4, BL5, BL2, BL3); Stakeholders (SH3, SH2, SH1, SH4); Agent of CSR with employees of Vietnam textile enterprises (CSR3, CSR4, CSR1, CSR2); Strategic Planning Factor (SP4, SP5) and Enterprise Cultural

**Table 1:** Pattern Matrix

	Factor				
	1	2	3	4	5
BL1	.761				
BL4	.727				
BL5	.724				
BL2	.604				
BL3	.587				
SH3		.766			
SH2		.687			
SH1		.631			
SH4		.560			
CSR3			.759		
CSR4			.641		
CSR1			.619		
CSR2			.598		
SP4				.901	
SP5				.696	
EC6					.739
EC5					.561
EC1					.517

(Source: Synthesized results from SPSS analysis 21)

The CFA (critical model) of the scale model is shown in Figure 2. This model has 175 degrees of freedom. Figure 2 shows the Chi-squared value = 338.488 with the value p = .000. Other indicators: Chi - squared / df = 2.708, GFI, TLI, CFI were both higher than 0.9 (Bentler&Bonett, 1980), RMSEA = 0.057 <0.08 (Steiger, 1998), this could Injecting the model is considered appropriate for market data.

ii) Unidirectional / monadic: CFA analysis gives Chi - squared results = 338,488 with p = .000 values. Other indicators: Chi-squared/df = 2,708 GFI, TLI, CFI were both 0.9 higher (Bentler&Bonett, 1980), RMSEA = 0.057 <0.08 (Steiger, 1998) In line with market data - this gives us the necessary and sufficient conditions for the set of observable variables to achieve unidirectionality (Steenkamp& Van Trijp, 1991).

(iii) Convergence Value: For all weights (normalized) > 0.5, the scale of the concepts achieves convergence.

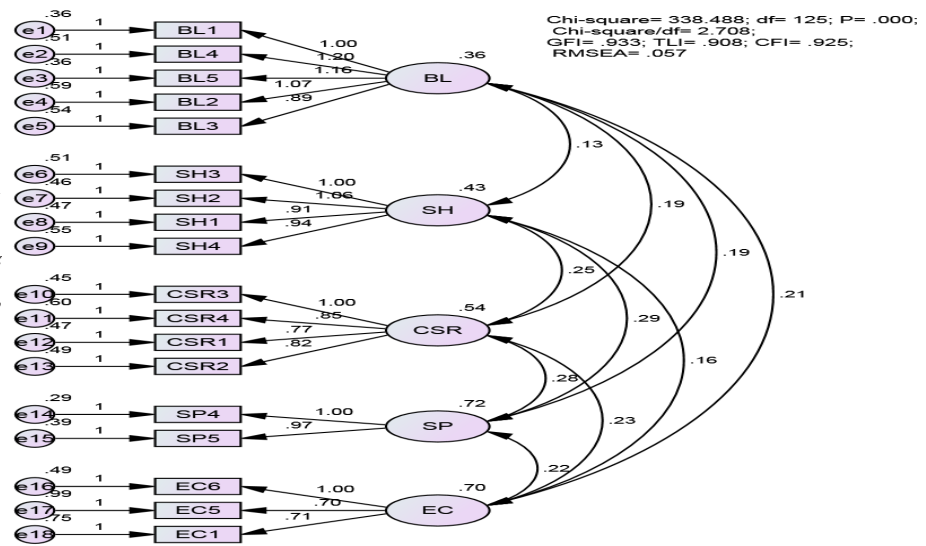
(iv) Distinguishing Values: The correlation coef-

Factor (EC6, EC5, EC1). Observational variables: SP1, SP2, SP3, EC2, EC3, EC4 with a weight of <0.5 did not satisfy the condition should be excluded from the model.

**4.4. Results of Confirmative Factor Analysis (CFA)**

Does the CFA analysis look at the metrics used in the study's metrics? Do scales meet the requirements of a good scale?

**Figure 2:** CFA Assay Results (standardized)



(Source: Synthesized results from SPSS and Amos 21 analysis)

ficient between the concepts studied in the model is positive and <1 and the difference from one P-value is very small and <0.05, so the coefficient The difference between the pair of concepts differs from the one in the 95% confidence interval.

4.5. Results of hypothesis testing research

Table 2: Regression Weights

	Estimate	S.E.	C.R.	P	Label
CSR <--- BL	.230	.073	3.137	.002	
CSR <--- SH	.362	.076	4.793	***	
CSR <--- SP	.147	.056	2.632	.008	
CSR <--- EC	.136	.055	2.457	.014	

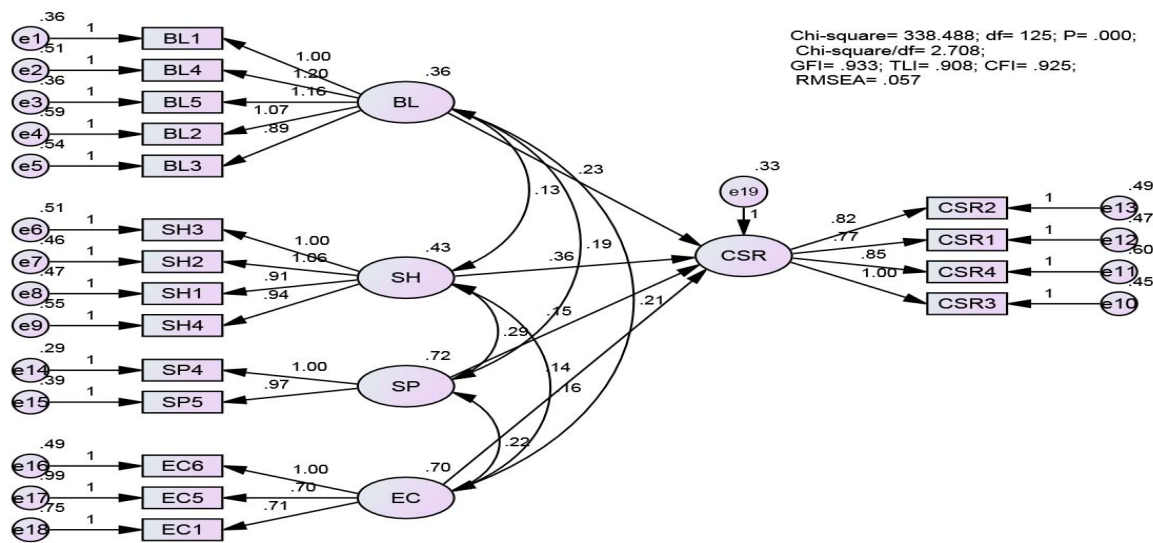
(Source: Synthesized results from SPSS and Amos 21 analysis)

These factors are statistically significant at 95% confidence level. The regression weights of the above table are positive, indicating that concepts of business leaders, strategic planning, stakeholders and corporate culture have all influenced the implementation of social responsibility for employees. Textile Vietnam.

Of the four factors, the most relevant factor influencing the normalization weight was 0.322, followed by the leadership factor of 0.18, the strategic planning factor weights 0.170 and the cultural factor DN is weakest with a normalized weight of just 0.155 (see Figure 3 below).

In addition, these four factors explained 38.3% of the variance of CSR-dependent variables for Vietnamese textile companies.

Figure 3: SEM linear modeling results (standardized)



(Source: Synthesized results from SPSS and Amos 21 analysis)

The results of SEM analysis indicate all four factors affecting the implementation of social responsibility to employees including business leaders, strategic planning, stakeholders and literature.

Thus all four hypotheses are initially accepted, the factors are affecting the implementation of CSR for employees of Vietnam textile enterprises.

*Test hypotheses*

Hypothesis	Result
H1: Business leaders have a positive impact on the implementation of CSR for employees of Vietnam textile enterprises	Accepted
H2: Strategic planning has a positive impact on the implementation of CSR for employees of Vietnam textile enterprises	Accepted
H3: Stakeholders have a positive impact on CSR implementation of Vietnamese textile companies	Accepted
H4: Corporate culture has a positive impact on the implementation of CSR for employees of Vietnam textile enterprises	Accepted

The linear regression equation demonstrates the relationship between the variables in the model image affecting CSR performance of employees of Vietnam textile enterprises by the following equation:

$$CSR = 0.230.BL + 0.362.SH + 0.147.SP + 0.136.EC$$

**4.6. Model testing with Bootstrap analysis and multi-group analysis**

*Bootstrap verification*

the overall estimate. In addition, the table shows that the absolute value of CR is small (compared to 2) so the deviation is too small and stable that allows us to conclude the estimates in the SEM model are reliable.

*Analysis of multi-group structure*

Multi-group structuring method is used to compare the research model to certain groups of a qualitative variable. In the model is the position variable. If Chi-square figures show no difference between

**Table 3:** Bootstrap Test

Parameter			Estimate	SE	SE-SE	Mean	Bias	SE-Bias	CR
CSR	<---	BL	0.188	0.09	0.004	0.225	-0.006	0.006	-1.000
CSR	<---	SH	0.322	0.098	0.005	0.373	0.011	0.007	1.571
CSR	<---	SP	0.170	0.064	0.003	0.138	-0.009	0.005	-1.800
CSR	<---	EC	0.155	0.071	0.004	0.142	0.006	0.005	1.200

(Source: Synthesized results from SPSS and Amos 21 analysis)

The bootstrap test method is used to assess the sustainability of research model. This is a retrospective and repeatable sampling (n = 525) in which the initial sample played the main role (Schumacher & Lomax, 1996). Repeated sampling in the trial was chosen as B = 1000 times, the results show the sample was averaged and this value tended to be close to

the invariant and the variant models (P - value > 0.05), the invariant model is chosen (due to the higher degree of freedom), otherwise (P - value < 0.05) we choose the variable model because of higher compatibility. The purpose of the multi-dimension analysis is to assess whether business leaders, strategic planning, stakeholders, and corpo-

rate culture impacting the same way as the implementation of social responsibility to employees of textile enterprises, between managers and employees?

Using the two models of the invariant and the variant, we examine the following hypothesis:

H0: Chi-square of the variable model equals to Chi-square of the invariant model

H1: There is a difference in chi-square between the variable model and the invariant model

By analyzing SPSS and Amos 21 of the variant model and the invariant model for the difference of 4.053,  $\chi^2_{df} = 0.398 > 0.05 \Rightarrow$  accepting H0, we would choose the invariant model because of the higher degree of freedom Df, meaning that there are no differences in the factors affecting the implementation of CSR to employees of Vietnam textile enterprises between the management team and workers.

## 5. Discuss the results of the research and Solutions

Based on the results, the implementation of corporate social responsibility (CSR) is influenced by factors such as business leaders, strategic planning, stakeholders and corporate culture. However, their impacts are not the same. Stakeholders (including Employees, Customers and Suppliers) consistently with studies by Murillo&Lazano (2006), Perrini et al (2007), Saulquin&Schier (2010) and Gadenne et al. (2009). Therefore, the impact of CSR on employees is different depending on the characteristics of each country and each sector of business. Vietnamese textile enterprises should consider implementing CSR as a long-term strategy to create value of enterprises as well as the shortest path to sustainable development in the process of economic integration and development. Therefore, some solutions to improve the implementation of CSR for

employees in Vietnam textile enterprises are proposed as follows:

### 5.1. About business leaders

The implementation of CSR for employees must originate from business leaders. If business leaders do not believe in the benefits of implementing CSR to employees and do not proactively implement CSR for employees or support CSR activities at their own, employees. This is considered an open solution for implementing CSR to employees. Understanding the process of organizing the implementation of legal provisions in labor law as well as enhancing the efficiency of CSR implementation for employees.

### 5.2. About strategic planning

Strategic business planning begins with identifying key long-term goals of textile firms. At present, the flow of integration is the development towards sustainable development and the implementation of CSR, CSR for employees. Therefore, when strategic textile enterprises have to choose the mode of action and allocate the essential resources of the enterprise to achieve the objectives set out in the objectives of CSR for employees. Strategic planning should improve the ability to capture information, the acumen of strategic planning for change in international law, codes of conduct, labor law policies, books of wages. This is also the requirement in implementing CSR for employees of Vietnam textile enterprises must meet.

### 5.3. About the Stakeholders

The textile companies turn the pressure of stakeholders into opportunities to improve the competitiveness of enterprises in the process of integration and development.

For customers - the most powerful stakeholders of textile enterprises. They can take decisive actions for Vietnamese textile enterprises to implement CSR to employees in a full, regular and proper man-

ner. Textile companies need to strictly implement CSR to ensure the rights of employees in the legal regulations in the CSR Labor Code on employees: SA8000, WRAP, OHSAS...

For employees - Vietnam textile enterprises should create conditions to this core force to participate in implementing CSR. The textile enterprises can put content, the process of implementing CSR for employees in the employee's manual, bulletin board, on the company's website. Textile companies need to increase their knowledge and training on labor law for regular employees. On that basis, to build a healthy and equitable labor relations between employees and employers.

Textile companies need to create conditions for communities and localities to participate in CSR activities. Local communities are the place to spread the reputation of textile enterprises as they perform their CSR well in the local production and business process. In addition, the Government should have regulations and policies to create favorable conditions for textile enterprises to implement CSR for employees who have easy access, quick access and access to loans. In addition, the Government should have a mechanism to create a legal framework for labor use, to implement CSR to ensure rights and benefits for employees.

#### 5.4. On corporate culture

Our suggestion should be establishing and developing the humanity at workplace through the construction of culture interest. The culture of corporate interest, according to Adam Fridman - Founder of AdvisorTV (2017), manifests itself in many aspects: management, friendly and open working environment, employee well-beings and customer cares. All staffs must toward to the common goals of business. Fridman argues the businesses should build a culture

of interest to create more positive impact. In addition, Vietnamese textile companies need to integrate social responsibility in their corporate culture by developing internal codes of conduct in implementing CSR to employees. This Code of Conduct is not only a commitment to CSR to employees but also helps to create good cultural values for Vietnamese textile enterprises.

#### 6. Conclusion

Implementing CSR in general and CSR to employees in particular are mandatory, not only of companies, but also of local, sectoral and national governments (VCCI, 2011). The research has developed and validated the factors affecting the implementation of CSR in Vietnam. However, the survey only sampled 38 textile enterprises mainly in Hanoi and Ho Chi Minh City, not the whole industry, so the data is actually not objective.

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## Summary

Nghiên cứu này nhằm mục tiêu phân tích yếu tố ảnh hưởng đến thực hiện trách nhiệm xã hội đối với người lao động của các doanh nghiệp may Việt Nam. Số liệu thu thập từ 38 doanh nghiệp may Việt Nam qua bảng câu hỏi thiết kế sẵn. Trong nghiên cứu này, các phương pháp nghiên cứu bao gồm thống kê mô tả, phân tích CFA, phân tích SEM, kiểm định Bootstrap và phân tích cấu trúc đa nhóm. Kết quả nghiên cứu cho thấy yếu tố ảnh hưởng đến thực hiện trách nhiệm xã hội đối với người lao động của các doanh nghiệp may Việt Nam gồm: hoạch định chiến lược, lãnh đạo doanh nghiệp, các bên liên quan, văn hóa doanh nghiệp. Trong số đó, yếu tố các bên liên quan là yếu tố tác động mạnh nhất đến thực hiện trách nhiệm xã hội đối với người lao động của các doanh nghiệp may Việt Nam. Đồng thời nghiên cứu cũng gợi ý một số giải pháp cho các nhà quản lý doanh nghiệp may nhằm nâng cao hoạt động thực hiện trách nhiệm xã hội đối với người lao động.

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