

**MINISTRY OF  
EDUCATION AND TRAINING      MINISTRY OF  
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VIETNAM INSTITUTE OF INDUSTRIAL AND TRADE  
POLICY AND STRATEGY**

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**TRAN DUC DUNG**

**STRENGTHENING THE SOCIAL RESPONSIBILITIES OF  
VIETNAMESE COMPANY IN THE FIELD OF  
COMMERCIAL BUSINESS**

**Major:            Commercial business**

**Code:            9340121**

**SUMMARY OF DOCTORAL THESIS**

**Ha noi, 2022**

**THE WORK IS COMPLETED AT**  
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**Thesis could be found at:**

- Hanoi National Library**
- Library of Institute of industrial and trade policy and strategy**

**Ha noi, 2022**

## INTRODUCTION

### **1. Reasearch rationale**

The issue of awareness and implementation of social responsibility (CSR), understanding the role of social obligations, the relationship between the work performed and the development of Vietnamese enterprises still has limitations.

For the immediate benefit of businesses, the current implementation of CSR has many shortcomings, leading to a lack of awareness in the work of performing responsibilities in commercial business, constantly increasing the whole process. size, frequency and hazard level.

Improving CSR, orienting responsible business enterprises is a new and urgent business orientation, responsible business, in order to limit negative activities and increase positive activities to the environment. society, balancing the benefits for all stakeholders, to ensure the development of the economic and social foundation.

On the basis of posing the problem, conducting Research on the topic "Improving the social responsibility of Vietnamese enterprises in commercial business activities" as a research topic suitable with the trend of advanced development Social responsibility contributes to enhancing competitiveness in the context of the association, overcoming technical barriers in TM agreements related to CSR which are increasingly tightened and tightened.

### **2. Research objectives**

***Common goal:*** Proposing solutions to improve the social responsibility of Vietnamese enterprises in the field of commercial business.

***Specific objectives:***

Firstly, systematize and clarify the concept and content of corporate social responsibility in business activities in general and commerce in particular.

Secondly, study the experiences of some countries in implementing social responsibility, thereby giving lessons for Vietnamese businesses.

Thirdly, assess the current situation of CSR of Vietnamese enterprises in business and commercial business through the average value in terms of four aspects of CSR.

Fourthly, building a system of viewpoints, orientations and propose solutions to improve the social responsibility of Vietnamese enterprises in commercial business.

### **3. Research subjects and research scope**

***Research subjects: CSR***

***Research scopes:***

- *Geographic scope:*
- *Contents: Study.*
- *Time scope:*

### **4. Research methodologies and Source Data**

**4.1. Theories:** The thesis is implemented based on theories about the CSR written by Vietnamese authors and foreign authors. The thesis also used the theories of Dialectical Materialism, causes – effects methodologies.

#### **4.2. Research methodologies**

##### ***(1) Quantitative analysis methods***

In this thesis, the author used SPSS18 for analyzing the data.

##### ***(2) Qualitative analysis***

Combining quantitative analysis of qualitative methods to exploit the strengths of each method

- Review Vietnamese thesis and foreign thesis related to CSR, rating scale, criterias to evaluate CSR.

- The author has interviewed, surveyed the group before proposing research contents on CSR. The purpose is to evaluate the understanding of interviewee about CSR.

***(3) Design the content of the questionnaire in charge of research:***

**4.3. Data collection.**

- *Secondary data:*
- *Primary data*

**5. Scientific significance, implementation and new contributions of the thesis**

- Firstly, conceptualize the system and give a view on social responsibility in the current foreground.
- Secondly, confirm the relationship between social responsibility and commercial business results. Proposing solutions to improve CSR of enterprises in commercial business.
- Thirdly, identify social responsibility through the average value with four aspects of CSR.
- Finally, apply the PDCA model to build a work process to improve corporate social responsibility in the commercial business industry in accordance with the general conditions of Vietnamese enterprises.

**Benefits of the thesis**

***The thesis brings some scientific contents***

- Review and analyze the CSR programs from companies with different points of views from individual researchers to international organization, then the author proposes his own idea about CSR.
- Confirm some factors that contribute to the development of sustainable development of the company and their businesses.

***Application meanings in this thesis***

- The thesis integrates CSR with PDCA, Kaizen... in order to recommend company to implement their CSRs. Company can take this frame of CSR theory to conduct their CSR.

- Help leaders to understand international trends that highly raise the CSR, and understanding the importance of CSR in business development.
- Help managers understand the real picture of 4 pillars to show their CSR.

## **6. Structure of the thesis**

### **Introduction**

#### **Chapter 1:** Research overview

**Chapter 2:** Literature review and lesson learnt from countries in CSR fields implemented in company level

**Chapter 3:** Findings on CSR in Vietnamese companies and in their business activities

**Chapter 4:** Viewpoint, orientations and solutions increase corporate social responsibility of Việt Nam in trade business

## **CHAPTER 1: OVERVIEW OF THE THESIS**

### **1.1. Research papers from international sources**

The term "Corporate Social Responsibility" in English ("Corporate Social Responsibility - CSR") when H.R. Bowen, updated topic in 1953, could show "Business responsibility in business should only be for the benefit own, and to the detriment of the interests of others."

In Carroll's (1999), he also introduced the concept of CSR, in particular he specified the social responsibility obligations that organizations need to perform to A related party, consisting of four obligations consisting of two fundamental obligations (economic, legal obligation) and two voluntary (moral and human) obligations. Other points about CSR were also made in the thesis.

Robert W. Sexty (2007) reinterprets the overarching problem of ethics. Businesses that conduct business ethically will be able to implement CSR. CSR is only a subset of ethical organization. He said that "A business cannot succeed, even survive, if it does not manage its business activities with a spirit of social responsibility"..

Wayne Visser, Dirk Matten (2012) have pointed to the twenty-first century when our society has become a world, the world is multifaceted, volatile, modeled on epidemics, natural disasters, war, health; therefore need to pay attention to the development company. CSR is part of business ethics, responsibility based approach to convince the governing parties. The point of view of business owners is that the problem of earning profits, cutting costs, other owners always want to benefit more from the business. CSR means that businesses have a responsibility to balance interests.

Besides, there are other researchers on CSR such as: Handerson, (2001); Reich (2008); According to Matten and Moon (2004); Blowfield & Murray (2008); Dr. Alessia DAmato (2009); Chan Shirley, Ang Gaik Suan (2009); Rahizah Abd Rahim, Farah Waheeda Jalaludin (2011). And some other studies have been given in the thesis.

## **1.2. Review of Vietnamese research on CSR**

Nguyen Manh Quan (2009) made the original decision of the match, the philosophical points affecting the implementation of corporate responsibilities. To de demance, businesses need to do business responsibly.

Bui Xuan Phong (2009) also raised the issue of corporate social responsibility as part of business ethics. Implementing business ethics is implementing social responsibility, the company culture needs to build ethics and social responsibility. When doing that will contribute to the development of the company.

Luu Ngoc Liem (2020) points out that CSR in today's foreground tends to direct business activities. Responsibility is not only aimed at the value for the business but also the value for human society.

Pham Viet Thang (2018) has focused on CSR research for employees, one of the contents of CSR is responsibility for employees. Identifying relevant CSR issues for employees in a textile company in Vietnam. (2) The relationship between CSR and employees, the level of loyalty and satisfaction of employees depends on CSR. Besides, there are a number of points of other researchers in the recent period which are further clarified in the thesis. Nguyen Dinh Cung (2000); Nguyen Dinh Tai (2009); Hoang Thi Thanh Huong (2015); Nguyen Thi Kim Chi (2014); Bui Nhat Giang (2021).

### **1.3. The gap and research direction of the thesis**

From the research process, the author can give some conclusions and statements as follows

- Up to now, there are no specific studies on attaching CSR content in PDCA or Kaizen processes, .. so that businesses can refer to the implementation of their corporate social responsibility.
- There are no studies to assess the average score, analyze the factors affecting CSR in enterprises in general and commercial business in particular in Vietnam.
- Therefore, the study of CSR in commercial business in particular and business in general for enterprises in Vietnam is necessary.

## **CHAPTER 2: LITERATURE REVIEW AND CSR EXPERIENCES FROM SOME COUNTRIES IN DOING TRADING ACTIVITIES**

### **2.1. Literature review and contents of CSR in commercial business activities**

#### ***2.1.1. CSR contents from commercial business companies***

##### ***2.1.1.1. Commercial business activities***

##### ***(1) Theory of commercial activities***

- In general perspective:
- In specific perspective:



- Conclusion about commercial activities:

## ***(2) Characteristics of commercial activities***

### ***2.1.1.2. Commercial activities***

### ***2.1.2. History of CSR concepts***

#### ***2.1.2.1. Development process of CSR***

According to McGuire (1963): Corporate social responsibility refers to an enterprise that not only has economic obligations and compliance with the law, but also has certain other responsibilities to its stakeholders (employees, customers, governments, owners, social communities,

Gerald T. McK Caughey President and CEO of BCE “A company cannot succeed, even exist, if the company does not run its business ethically, bring trust to customer, staff and stakeholder. This belief is not only based on the company as a business that only knows how to do business, but sees the company as a citizen, always striving to build a better society”

#### ***2.1.2.2. Some definition about CSR program in commercial businesses***

According to UK government "CSR is an action taken by businesses voluntarily, in addition to complying with minimum legal requirements, to satisfy the competitive needs of businesses and the interests of society as a whole."

On the basis of a study on the concept of corporate social responsibility, the author gave the following view: “Corporate social responsibility is a commitment to contribute to the sustainable development of human beings, including the implementation of four obligations, economic obligations, legal obligations, ethical obligations, humanitarian obligations to workers, environment, customer markets, local communities and the government ”

### ***2.1.3. Key contents of CSR program in company***

#### ***2.1.3.1. CSR contents***

- *Responsibility with labor*
- *Responsibility with environment*
- *Responsibility with local community*
- *Responsibility with consumer*

#### ***2.1.3.2. Different aspects of CSR***

- *Economic responsibility*
- *Legal responsibility:*
- *Moral responsibility:*
- *Human responsibility / charity*

### ***2.2. Factors affects on CSR***

#### ***2.2.1. Internal factors***

#### ***2.2.2. External factors***

### ***2.3. International experience and lessons for Vietnam***

#### ***2.3.1. CSR experience from Japan***

##### ***2.3.1.1. Awareness about CSR – lessons from Japan***

Japanese enterprises believe that CSR is understood to be the full responsibility of the business for the social influence from its decisions and activities. To fulfill these responsibilities, it is important to obey the law and commitments with stakeholders (including Government, employees, customers, partners, ...).

##### ***2.3.1.2. Criteria for implementing CSRs in Japanese companies***

***The applicable international and domestic standards in Japan that are:***

- Follow the guideline of OECD for MNCs: Japan is an active member of the OECD and therefore is responsible for the implementation of the Guidelines.

- ISO 26000: is the CSR standard of the International Organization According to this set of standards, CSR includes responsibilities for the impacts of business activities on society and environment;

- GRI: The Global Reporting Initiative (GRI) is an organization that helps businesses, governments, and organizations understand and publish the impact of business on issues. Sustainable development assessment of CSR:

#### ***2.3.1.3. The role of Government, Civil organization in Japan about CSR***

- *Role of government, and other governmental offices*
- *The role of Civil organization about CSR programs*
- *Japanese Corporate Social Responsibility Forum*

#### ***2.3.1.4. Some typical examples of CSR in Japan***

- (1) *Hitchi Corporation with CSR and global competitive strategy*
- (2) *All Nippon Airways company affection*
- (3) *Affection of Toyota Motor Corporation (TMC)*

### ***2.3.2. Korea experience in CSRs***

#### ***2.3.2.1. The development of CSR program in Korea***

The CSR practice of large firms tends to be dominated by charity, or so-called "corporate community relations" in Korea.

In charitable projects, the CSR program of large companies also includes the volunteering from CEOs and employees. In 2017 – 2018, companies had contributed to 3.6 billions won, equivalent to 0.2% of total revenue or 4.8% of profit.

#### ***2.3.2.2. Public awareness of corporate social responsibility in Korea***

*Awareness of the growing importance of CSR in global markets*

With the globalization of Korean companies' activities, they have well understanding of the importance of CSR activities in the global supply chain that have received increasing attention.

***2.3.2.3 Samsung Social Responsibility Situation***

***2.3.3. CSRs in European Unions (EU)***

***2.3.3.1 General overview and approach to corporate social responsibility in the European Union***

The European Union (EU) is one of the first continents, pioneering a transition to the CSR movement. EU has some treaties on sustainable development which always attach with CSR.

***2.3.3.2. Some milestones on corporate social responsibility in the European Union***

***2.3.3.3.CSR programs in some countries in EU***

**(1) CSR programs in company in France**

In the French Republic, corporations are becoming increasingly active about CSR practices. In overall, CSRs implementation in France is average. However, the CSR programs are not only on the basis of implementing the law, but also it will reach high level of voluntary. In the early 21st century, a number of laws and regulations affecting CSR were passed in France, combating climate change and controlling energy demand;

- Preserving biodiversity and natural resources.
- Establish a health-friendly environment.
- Approve the CSRs program by Sustainable production and consumption.
- Develop an ecological democracy.

**(2) CSR programs in the Federal Republic of Germany**

The Government of the Federal Republic of Germany plans to create a brand for ethical and responsible business behavior, as a

complement to "Made in Germany" as a global brand. The Government of the Federal Republic of Germany is very concerned with CSR but as it has happened in other countries they also have an initial CSR debate focusing on environmental protection.

- The council of sustainable development has presented many programs on "CSR in the companies in global environment"

#### ***2.3.4. Lessons for Vietnam about CSR in the companies.***

##### ***2.3.4.1. Some common points about CSR in Vietnam***

Currently, the problem of awareness and implementation of CSR in Vietnam has been somewhat improved. But there are still many problems, it can be said that there are pressing issues for society such as responsibility for food safety, responsibility for the environment and responsibility for workers.

For domestic enterprises, the access to CSR is first and foremost exporting companies, due to market pressure, they are probably the first to be forced to access CSR. Because CSR is one of the first requirements that foreign partners place when associating with Vietnamese businesses, ordering from Vietnamese businesses.

##### ***2.3.4.2. Some lessons for Vietnam about corporate social responsibility***

###### ***For governmental office levels***

*Firstly:* Must build a system of our country's legal policies on the synchronous protection of interests, rights, responsibilities and obligations of stakeholders.

*Secondly,* When implementing the CSR program, there should clearly decentralize the work for different level of governmental office and try to avoid overlapping.

*Thirdly,* Strengthening the force, tools for inspecting CSR program, ensure the fund for implementing CSR.

*Forthly,* Especially improve professional ethics, sense of responsibility, integrity, honesty, fairness.

***From company's side***

*Firstly*, raising awareness about CSR, contents in implementing CSR, step by step building a team for business leader with high responsibilities of CSR program.

*Secondly*, understand the dialectical relationship, the causal relationship between the implementation of CSR in business activities and the business results of the business.

*Thirdly*, enterprises must be honest and pay genuine attention to CSR programs.

*Fourthly*, enterprises must attach content of CSR obligations in all stages of business operation.

*Fifthly*, enterprises must strictly comply with the legal standards of quality, product safety and competition,...

### **CHAPTER 3: FINDINGS ABOUT CSR PROGRAM IN VIETNAMESE COMPANY DURING THE COMMERCIAL ACTIVITIES**

#### **3.1. General implementation of corporate social responsibility in the commercial business industry in Vietnam**

##### ***3.1.1. Data collection***

- *Questionnaire design*
- *Important information in the questionnaire*
- *Description of the survey*
- *Analysis of survey sample*

##### ***3.1.2. Analysis of CRS program in company***

##### ***Evaluate the reliability of the scales***

##### ***3.1.2.1. CSR policies at work for employers and employees***

**Table 3.6. Case Processing Summary**

		N	%
Cases	Valid	161	100.0
	Excluded <sup>a</sup>	0	.0
	Total	161	100.0
Cronbach's Alpha		N of Items	
.827		5	

From the table, all Cronbach's Alpha value higher than .634, they are suitable for further analysis.

#### **3.1.2.2. Corporate social responsibility policy with customers**

The evaluation criteria are satisfied according to the scale reliability and evaluation criteria.

**Table 3.8 Test on customers – market policies: Case Processing Summary**

		N	%
Cases	Valid	160	99.4
	Excluded <sup>a</sup>	1	.6
	Total	161	100.0
Cronbach's Alpha		N of Items	
.845		5	

### 3.1.2.3. *Corporate social responsibility policy on environment*

**Table 3.9. Case Processing Summary**

		N	%
Cases	Valid	160	99.4
	Excluded <sup>a</sup>	1	.6
	Total	161	100.0
Cronbach's Alpha		N of Items	
.842		6	

### 3.1.2.4. *Corporate social responsibility policy with local communities*

CSR policies for community is tested with results higher than .807.

**Table. 3.10 responsibility policy with local communities  
Reliability Statistics**

Cronbach's Alpha	N of Items
.851	5

With above data analysis, all variables in the study can be reliable, with the results from .710 - .825.

## 3.2. Analyze the average value of CSR in companies.

### 3.2.1. *Responsibility with employee*

The average value is 3.2 – 3.5 reflect that SMEs have certain limitation in demoncratic discussion about CSR.



### 3.2.2. CSR program about customers

**Table 2.17 Average values about CSR about customers**

	The company has a policy to ensure honesty and fairness in contracts with partners	The company has a policy of providing complete and accurate information about the product on its brand name	The Company commits to pay the partners on time	The company has a process for making complaints and resolving disputes with customers, suppliers	The Company works together with other partners to resolve business disputes
Valid	161	160	161	161	161
Missing	0	1	0	0	0
Mean	3.5006	3.4500	3.4453	3.3696	3.2385
Mode	4.00	4.00	4.00	4.00	4.00

But the average value of the scales in this content is only <4.0

### 3.2.3. *CSR program about environment*

**Table 3.25.** Average value of environmental indicators

	The company tried to reduce energy consumption during production	The company strives to minimize and reuse waste in the production process	The company strives to avoid causing environmental pollution	The company strives to protect the natural environment where its production	The company takes into account environmental impacts when designing and manufacturing new products	The company provides complete information related to environmental factors on product labels
Valid	161	161	161	161	161	160
Missing	0	0	0	0	0	1
Mean	3.8820	3.8012	3.8820	3.9565	3.8820	3.9438
Mode	4.00	4.00	4.00	4.00	4.00	4.00

The criterion "The company tries to protect the natural environment in the place of production and business" reaches the highest level of 3.9565.

### 3.2.4. *CSR program with local authority*

**Table 3.32 Average value of indicators related to social responsibility with local community**

		The company regularly provides training opportunities for local authorities	The company has established close relationships with local authorities to jointly solve problems that arise during its operations.	The company has priority to buy raw materials and other goods from local companies	The company encourages its employees to participate in community activities	Does the company regularly sponsor community activities and projects (health, education, public transport ...)
N	Valid	161	161	161	161	161
	Missing	0	0	0	0	0
Mean		3.6335	3.8261	3.6894	3.7826	3.9255
Mode		4.00	4.00	4.00	4.00	4.00

With the data analysis of 161 answers, the criteria “Does the company regularly finance community activities and projects (in terms of health, education, public transport ...)

### **3.3. An overall assessment of the CSR performance of Vietnamese businesses**

#### **3.3.1. Achievements**

- *Firstly*, Vietnamese enterprises have taken positive actions to raise awareness and actions of enterprises and stakeholders about

social responsibility in their production and commercial business. Comments are at the level of 3.6 - 4.1

- *Secondly*, in recent years, Vietnamese and international CSR research organizations in Vietnam have made great efforts in promoting and implementing CSR in the Vietnamese business community.

- *Thirdly*, there is huge transfer from foreign companies with professional experience in implementing CSR when they invest in Vietnam.

- *Fourthly*, The Government of Vietnam is constantly taking actions, solutions, regulations and directives to raise awareness and actions of businesses and stakeholders on social responsibility in production and business.

### ***3.3.2. Limitations in CSR***

- *Firstly*, many businesses do not fully understand the impact of CSR on business activities and CSR in participating in activities in the global value chain.

- *Secondly*, passive CSR actions at the request of stakeholders do not come from the perception and "Mind" of the business.

- *Thirdly*, there is still a lack of external support factors that make small businesses sometimes need to self-study.

- *Fourthly*, from awareness leading to business owners has not brought the social responsibility of enterprises into specific policies and specific activities implemented in practice in accordance with the conditions of each business.

- *Fifthly*, the unanimity of views and methods of implementation from high level to high level implementation.

### ***3.3.3. The cause of the limitations and the results achieved***

- *Firstly*, from the business side: There is no proper awareness of the importance of CSR for sxkd & commercial business. Different levels of management have different perceptions of CSR.

- *Secondly*, Vietnam's legal system is not uniform, incomplete, and there are not strong enough sanctions to bind businesses to implement social responsibility.

- *Thirdly*, from management side, Operational capacity of the management and supervision agencies related to the implementation of the Government's social responsibility are weak (inexperienced, lack of human resources, tools and criteria for evaluating the implementation of social responsibility).

## **CHAPTER 4: VIEWPOINTS, ORIENTATIONS AND SOLUTIONS INCREASE CORPORATE SOCIAL RESPONSIBILITY OF VIETNAM IN TRADE BUSINESS**

**4.1. Anticipating social responsibility is important for free trade, especially in the new system of Free trade agreements.**

***4.1.1. Implementation of commitments to social responsibility integration and free trade associations***

In this chapter, the author will give two main research contents:

- *Firstly*, outline of some content related to corporate social responsibility in some of the current Free Trade Agreements.
- *Secondly*, propose some ideas as well as content of the process of implementing CSR in businesses in general.

In the CPTPP agreement, the enterprise's CSR is shown in details on the following elements: (1) Environmental protection; (2) Contribution to social community; (3.) Well responsibility with suppliers; (4) Ensure benefits and safe for consumers; (5) Good relationship with employee; (6) Ensuring benefits for shareholders and employees in the business.

*The social responsibility in EVFTA* shown the relationship between Commerce and sustainable development in chapter 13 (EVFTA) which refers to commitment related to sustainable development, including 17 Articles, divided into 03 group contents regarding to CSR: (1) Commitments on how to issue domestic standards and

regulations related to the sustainability aspects; (2) Commitments to specific aspects of sustainable development (labor, environment, corporate social responsibility); (3) Other issues in trade (dispute settlement, complaints, ...).

#### ***4.1.2. Forecasting fluctuations of CSR related to market activities and trade business activities***

- Get the standard row change using.
- Spending Trends and Responsible Modern Usage Standards,
- Regarding the trend of increasing CSR as a trade barrier....

### **4.2. Opinion, objectives, goals to strengthen the CSRs in business organization**

#### ***4.2.1. Opinions***

- Economic responsibility: business growth, goal of profit which should not be achieved by any means.
- Legal responsibility: all enterprises when conducting activities must comply with the law.
- Ethical responsibility: is the rules and values that are accepted by the society but have not been codified into legal documents.

#### ***4.2.2. Orientation to improve corporate social responsibility***

##### ***4.2.2.1. Key points need to be focused***

- Increase the implementation of Code of Conduct (CoC)
- Expand activities such as grant awards, promote companies who are good at implementing CSR.
- Strengthening the integration of social responsibility activities in business activities

##### ***4.2.2.2. Orientation to overcome limitations.***

- *Firstly*, size of the company: more than 95% of Vietnamese companies are SMEs, therefore, financial issues are limited for implementing CSR.

- *Secondly*, lack of person who has role in leading CSR program, therefore the awareness, approach on CSR is not appropriated applied.....

#### ***4.2.3. The goal of improving corporate social responsibility in commercial business.***

- Strengthen dialogue between parties (customers, residential communities, governments, partners, investors, ...), organize roundtable meeting on CSR between the parties.

- Increasing the measures to force enterprises to strictly implement CSR, thereby contributing to raising the average score of the scales from 4.5 to 5.0.

### **4.3. Solutions and recommendations**

#### ***4.3.1. Solutions***

##### ***(1) Solutions to Government, Ministries***

- Continuously improve the policy making system regarding CSR to protect benefit, rights, duties of stakeholder consistently.

- Strengthen the propaganda program to encourage, compel company to raise awareness about CSR program which should be led by leaders in the company.

- Improve professional ethics, sense of responsibility, integrity, honesty and fairness for public service executors

- It is essential to broaden the environment protect work, strengthen the government management on environment at local authority through training, completing the system of environmental protection.

##### ***(2) Solutions from companies***

#### ***Content of the CSR implementation stages for businesses***

- Apply PDCA cycle (Plan - Do - Check - Act), Kaizen.
- SWOT and PEST

### **Stage 1: Make a plan on CSR**

CSR planning is one of the biggest parts of the process.

- Goal setting: It is important to set goals to be clear,
- Determine the desired degree of achievement in corporate social responsibility,
- The CSR implementation plan must have a clear hierarchy of responsibilities.
- Build the trust and commitment of business executives and leaders.

### **Stage 2: Do CSR**

- Senior and middle managers advise and exemplary participation is especially important during the CSR implementation phase.
- Create CSR implementation groups, to emphasize teamwork in implementing CSR.
- Implement training and education on CSR for all staff to create consistency from perception to action.

### **Stage 3: Check – evaluation**

- “Check” is important for CSR implementation, and it helps to improve the CSR performance.
- Award: awarding system helps to keep good staff.
- Evaluation: is done throughout the implementation of CSR, even from the first stage of planning to implementation
- Conduct communication and reporting on CSR implementation

### **Stage 4: Improve and develop by applying kaizen (Action)**

- Evaluation is a base for improving and developing the CSR process and how to measure the effectiveness of this change, there should be maintained and defined which step should be improved and developed.



- Adjust and improve the scales: implemented when necessary to make the CSR strategy work smoothly and synchronously, in accordance with the changing environment.

#### ***4.3.2. Some recommendations to improve corporate social responsibility***

- (1) Increasingly completing the legal document system on social responsibility, this is a legal factor that businesses must seriously be implemented.

- (2) Strengthen the inspection program to supervise CSR programs at government level, Ministry and even company.

- (3) Strengthen activities to encourage and support to create conditions for businesses to build and implement their social responsibility.

### **CONCLUSION AND RECOMMENDATION FOR FURTHER STUDY**

#### **CONCLUSION**

- Any kind of companies will also have business activities. Therefore, study the CSR in manufacturing companies also studying CSR applying for commercial companies. Good implementation of CSR will help company well comply with guidance given in FTA.

- The thesis assesses the status of CSR through the average value, synthesizes some content related to CSR in free trade associations. Helping businesses see clearly the importance of CSR implementation in developing commercial business activities

- From the research results achieved, the thesis gives a number of recommendations along with the suggested CSR implementation process content to help businesses in Vietnam perform better CSR for the environment, workers, market customers and local communities to increase brand value and comply with CSR regulations in trade agreements.

**RECOMMENDATION FOR FURTHER STUDY.**

- *Firstly*, about the research object: The author will expand the research more foreign-invested enterprises, expand the research object, compare the implementation of CSR in foreign-invested enterprises in Vietnam and Vietnamese enterprises.

- *Secondly*, regarding to recommendation: The author will continue to research solutions to promote the implementation of CSR in small and medium enterprises. Because at present, small and medium enterprises do not really pay attention to CSR.

- *Thirdly*, study about CSR in service business, the implementation process of CSR in some specific fields (including tourist sector).

## **PUBLISHED WORKS RELATED TO THE THESIS**

1. Tran Duc Dung (2013), “Strengthening corporate social responsibility for Vietnamese consumers” *Journal of Economics and Development*.
2. Tran Duc Dung (2015), “From social responsibility to social enterprise and teaching at universities” *International Workshop*, NEU.
3. Tran Duc Dung (2016), “Cultural situation and social responsibility of Vietnamese enterprises: opportunities and challenges” *National Workshop*, NEU, National Economics University
4. Tran Duc Dung (2016), “Corporate social responsibility in the context of international integration” *Journal of Trade Research Institute - Ministry of Industry and Trade (10/2016) - 0866 - 7853*.
5. Tran Duc Dung (2020), “Social responsibility and the impact on customers' buying decisions” *Journal of Asia - Pacific Economics 1/2020 (0868 - 3908)*.