

Supervising Social Responsibility Implementation Of Enterprises In The Case Of Vietnam

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Abstract.

Implementation of social responsibility of enterprises helps heightening their competitive position and sustainable existence in the international arena. In order to promote enterprises to implement their social responsibilities effectively, it is necessary to have joining hands of branches, local administrations, community and enterprises themselves. Therefore, the supervision of social responsibility performance of enterprises will give an overview of building and forming policy on enterprise social responsibility. In the sphere of this writing, group of authors would like to research, analyze the role and the real condition of the law on the supervision activities of the implementation of social responsibilities of enterprises in Vietnam, since then put forward some solutions contributing in order to effectively heighten the supervision activities of the social responsibility performance of enterprises.

Keywords: supervision, social responsibility, supervision of the social responsibility performance of enterprises.

1. Introduction

Social responsibilities of enterprises are the top concern in the trend of globalization aiming at affirming the position, competitive capacity and stability of enterprises on the market. Vietnamese enterprises have officially entered international playground; therefore, in order to affirm the stable position as well as competitive capacity of Vietnamese enterprises on the international arena, they are required to approach and catch up with the standards on social responsibilities of enterprises. On the other hand, the approach and implementation of standards in requirements of social responsibilities of enterprises require examination and supervision mechanism which both promote, create conditions for the implementation of social responsibilities and is the motivation for enterprises to compete and stay still in the market. Vietnam now hasn't had a complete legal framework, the sanctions are not deterrent enough to implement social responsibility of enterprises. In the sphere of this writing, the group of authors would like to analyze, evaluate the real condition of the supervision of social responsibility performance of enterprises, since then put forward some solutions aiming at improving the law on the supervision of social responsibility performance of enterprises.

2. Why do the implementation of social responsibility of enterprises have to be supervised?

According to the corporate governance principles issued by Organization for Economic Co-operation and Development (OECD) (OECD, 2004), CSR is highly associated with corporate governance which means organizations are also measured by their concern towards to the society. In Mohretal's (Mohretal, 2001) opinion, CSR may have positive influence on consumer's behavior. Good implementation of CSR can increase the companies' brand image and customer loyalty. Organizations especially large enterprises have direct or indirect influence to the society every day (Karaibrahimoglu, 2010).

In the sphere of this research, the group of authors has used the concept of social responsibility of enterprises according to the approach to ISO 26000 (ISO,2010) standard as a basis: *“Social responsibility of enterprises is the voluntary commitment to perform well the issues on company's management, human rights, labor practice, environment, fairness in activities, customers and communities on the basis of complying with national laws, international practices and ensuring the harmonious interests of parties, simultaneously contributing to the stable development of national socio-economy”*. With this concept, when an enterprise is confirmed to be certified by ISO 26000, it will meet such standards as: (i) ensuring the ethical origin of goods and services; (ii) improving the working condition worldwide; (iii) providing a common standard for all fields of businesses and nations; (iv) working in parallel with human rights and labor organizations; (v) encouraging by interests through mutually beneficial approach.

Supervision is a term which is popularly used in socio-economic and political life. In each context, the concept of supervision has its own specific characteristic, however, it has the connotation including the monitoring and evaluation on the activities of the subjects which are under the supervision. Great Vietnamese dictionary gives the definition that: *“Supervision is the monitoring and inspection of the task performance (Y, 2002). According to the Vietnamese dictionary, supervision is monitoring and checking if the execution complies with the regulations....According to the Law dictionary, “Supervision is a regular and active observation of agencies, organizations and the people on the activities of subjects which are under the supervision and influence by active measures in order to force and lead those activities to follow their right orbit and regulations to achieve the defined goal and effectiveness, ensuring the strict conformity with the Constitution and Law”*.

Hence, we can understand that *“Supervision of the social responsibility performance of enterprises is the active and regular monitoring and observation of agencies, organizations or community on the activities of enterprises in the implementation of their social responsibilities and is the influence by active measures in order to force and lead those activities to follow their right orbit and regulations in order to achieve the defined goal and effectiveness”*.

In Vietnam, the social responsibility of enterprise is still rather new and hasn't been received proper care. on the road to economic integration, the requirements for implementation of good Corporate Social Responsibility towards Sustainable Development have become one of the non-tariff barriers challenging developing countries like Vietnam (Hamn, 2012). From the perspective of the enterprises, Vietnamese companies started to be

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more aware of the importance of respecting social and environmental standards in enhancing their reputation and increasing competitiveness. According to a survey published in the Ceremony for Announcement of Top 500 Vietnamese Largest Enterprises of Vietnam Report team: in the large enterprises VNR500's viewpoints, among the elements of CSR, long-term investment for social activities has been viewed as the most important and oriented activities to CSR's strategy (51%). In addition, the strengthening of humanitarian social activities is also considered important and influential (39%). A survey conducted by the Vietnam Business Council for Sustainable Development reveals the situation and the need to build Sustainable Reports of enterprises in Vietnam with one of the questions as: "What are the benefits that CSR brings?". The majority of enterprises (accounting for 76.5%) say that the implementation of CSR would enhance the reputation of the enterprises which demonstrates their commitments to the implementation of CSR. 43% of respondents recognize the benefits in improving the competitive advantage. A similar percentage say that the biggest benefit is the improvement of business efficiency. However, only about 2.1% of the opinions agreed that CSR brought the transparency and help enterprises to have appropriate strategic planning. Thus, the majority of enterprises surveyed have not been fully aware of the benefits that CSR may bring (Le, 2016). In earlier times, CSR is understood as community involvement activities or philanthropy and charity or the passive implementation of the exporting companies by complying with the requirements specified by the importing companies who launched through the Code of conduct (CoC) only. But currently, enterprises and related organizations are promoting CSR implementation in order to improve the competitiveness and towards sustainable development. Mr. Florian Beranek, Lead Expert of Social Responsibility at the United Nations Industrial Development Organisation (UNIDO), shares the same statement. He said: "The understanding of CSR as philanthropy in Vietnam has been decreasing. Recently the awareness of CSR of enterprises as a strategic concept has been greatly improved" (Beranek, 2016). In regard to government's reaction, Vietnam's government issued the Decision on promulgating Strategic Orientation for Sustainable Development in

Vietnam in which stated that the Decision (Vietnam Agenda 21) was to "develop the country sustainably on the basis of incorporated, fair and harmonious economic development with social development and protection of natural resources, the environment, national security defense, security and social order and safety." Due to the increased interest, there are more and more studies conducted on CSR practices covering various perspective and objects. The government agencies have planned and carried out a series of programs and projects aiming at accelerating the process of implementing comprehensive CSR strategies such as Vietnam National Strategy on People's Healthcare and Protection; National Strategy on Environmental Protection to 2020, with vision towards 2030; National Program on Labor Protection, Safety and Sanitation; National Target Program on Employment; National Target Program to Respond to Climate Change; National Target Program to Improve Efficiency of Water Management, Protection and Usage. The Ministry of Labour, Invalids and Social Affairs coordinates CSR in Vietnam. Other Ministries have various responsibilities for the individual components of CSR. The legal system has been renovated and rebuilt comprehensively, from the Constitution to the system of laws, acts and decrees. In terms of environmental protection and climate change, being aware of the significance of climate change issues, Vietnam's Government has approved the Convention on Climate (1994) and

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later the Kyoto Protocol (2002). The period 2005-2010 is considered the most successful period in the process of developing and improving the system of Vietnam's laws on environmental protection, which is marked by Law on Environmental Protection passed by the National Assembly in 2005. In 2008, Law on Biodiversity was approved. So far, a total of 66 acts and by-law documents have been developed and issued. Regarding the labor sector, Vietnam has ratified 17 international conventions on labor issues, children, gender equality, labor safety and sanitation. Of which there are two basic laws:

Vietnam Labor Code stipulating the rights and basic principles at workplace and Law on Social Insurance which defines the rights and obligations of employers and workers as well as social insurance organizations in the implementation of social insurance benefits to employees. The government continues improving the system of labor law and institutionalized the terms of the Law on Labor; strengthening dialogues with enterprises to complete law system in line with international practices in the context of integration. However, the effect of law is still weak; particularly, the responsibilities of government agencies in law enforcement is very faint. On 6/10/2015, the Ministry of Finance issued Circular No. 155/2015/TT-BTC guiding on the information disclosure on the securities market which took effect from the date of 01/01/2016. The Circular is an effort to build a “green” financial market, realize the National Strategy for Green Growth period 2011 - 2020 and vision to 2050 which was approved by the Prime Minister in Decision 1393/QĐ-TTg. As specified by Circular 155, all public companies must disclose information related to sustainable development. The content of sustainable development will be either included in the annual report or made separately as a Sustainable Development Report. Thus, the construction of the content of sustainable development is mandatory for public companies since the beginning of 2016 (Lan, 2015); (Hue, 2016).

A wide range of cases such as environmental pollution, laborers' interest violation, consumers' interest violation has been being caused a high dudgeon in community. What and how should enterprises do to heighten the supervision of social responsibilities of enterprises? There are many reasons to supervise the implementation of social responsibilities, in which the basic ones include:

Firstly, contributing to improving the awareness and management ability of the State and authorities towards the social responsibility performance of enterprises. Vietnam is one of the countries which is in low rating in investment environment and awareness about social responsibilities. Being aware of the importance and the benefit of implementing social responsibilities, some big Vietnamese enterprises have registered to implement their social responsibilities under the form of commitment to society in the environmental protection, to the local community where the enterprises locate and to the laborers. However, besides, there still exist many enterprises which haven't seriously implemented their social responsibilities. This may be due to the inadequate knowledge of social responsibilities of enterprises, especially medium-sized and small ones.

Secondly, helping to improve the awareness and action on the social responsibilities of the managers and the laborers in enterprise, promoting the enterprise to develop sustainably and actively affecting the general development of the society. Through the supervision of social responsibilities, the enterprises will better understand the level of compliance with the current regulations and policies on social responsibilities of the enterprises themselves during

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their operation process, identify the specific shortcomings in the social responsibility performance of enterprises (especially for those operating in commitments to customers, suppliers, laborers,...), help the enterprises to be better aware of the effect of the good implementation of social responsibility, specify the implicit risks affecting the sustainable development of the enterprises if they don't implement their social responsibilities completely, help the enterprises to develop sustainably, ensure the prosperity and stable development of each country, region and the whole world.

Thirdly, helping to perfect the regulations of law and the standards of social responsibilities of enterprises to form the basis of social responsibility implementation. It can be seen that regulations on social responsibilities of enterprises are not clear and inconsistent, even conflict among regulations. The lack of transparency in applying the social responsibilities of enterprises in reality is being an obstacle to the development of enterprises, especially limiting the advantages of potential market. Therefore, in order to promote the enterprises to implement their social responsibilities well, it is necessary to build an obligatory legal corridor for enterprises to carry out their social responsibilities more sufficiently and synchronously; simultaneously there must be solutions to investigate, supervise the compliance with those regulations in the operation process of the enterprises. By supervising the social responsibility performance, level of compliance with the regulations and policies on social responsibilities of enterprises will be pointed out, the shortcomings in regulation execution and the inadequacies of legal texts relating to the social responsibilities of enterprises will also be seen clearly. On the basis of the limitations and inadequacies, the recommendation to perfect the law regulating the social responsibilities of enterprises will be given.

Fourthly, helping to heighten the competitive position and sustainable existence capacity of enterprises in presently global economic integration trend. If the enterprises desire to exist sustainably in national and international market now, it is required to have strategy and effective implementation of social responsibilities of enterprises. The supervision will help the enterprises to be aware of the value of social responsibility performance of enterprises and update the requirements on social responsibilities of the enterprises in their business strategy in time.

3. Who supervises the social responsibilities of enterprises?

Social responsibilities of enterprises affect the interests of the shareholders, protect the environment, the customers, laborers, providers, support the community; therefore, the implementation of supervision must derive from these impact groups. Now in our country, the supervision of social responsibility implementation of enterprises hasn't been cared about appropriately, mainly due to some State management agencies through their management activities in each field such as working, environment, and some other economic management agencies. According to the viewpoint of author group, the supervision of social responsibility performance of enterprises needs the attentions of enterprises and State agencies in following aspects:

- Internal supervision in order to ensure the interests of the shareholders, the laborers in the enterprises on the social responsibility performance:

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Internal supervision in enterprises should pay attention to the task of examination and evaluation of the social responsibility performance on every point of view: economy, law and culture. Internal supervision should consider and evaluate the implementation of the commitments, regulations of the enterprises and promote the role of union organization in supervising the social responsibility performance for the laborers and enhance the role of control board in social responsibility performance for the shareholders' interests. If the enterprises carry out their responsibilities to the State, the laborers and the stakeholders well, they also implement their responsibilities to the society. However, reality has shown that many enterprises pay too much attention to the target of development and interests then they haven't implemented their social responsibilities well, they even break the legal regulations and moral standards, treat rudely or exploit the laborers...In some cases, such violations were allowed by the leaders of enterprises, but in many cases such violations are beyond the control of enterprise administrators. Therefore, the supervision (through control board or union organization) must specify the social responsibility violation of each part, individual as well as the whole enterprise to the administrators and leaders of enterprises, and also identify the reasons and recommendations of the solutions for detected violations. Hence, helping to promote the enterprises to implement their social responsibilities well.

-External supervision from the State agencies on social responsibility performance of enterprises:

State functional agencies must be the core force who are responsible for monitoring the implementation of social responsibilities in order to see an overall picture of social responsibility performance of enterprises. Supervision helps to give appropriate recommendations in building, instructing and implementing the policies and regulations on social responsibilities of enterprises. However, the concept of social responsibility is understood under different point of view, the level of knowledge of and compliance with the law of enterprises is limited, the obedience of Labor Code, environmental regulations, consumers and customers haven't been received appropriate attention. Besides, the State has carried out preferential policy for foreign investment; therefore, some foreign employers have abused the policy, paying too much attention to the interests which leads to serious violation of social responsibility. Therefore, along with pointing out the enterprises which violate social responsibilities, which must be condemned and treated. Through the supervision of social responsibility performance, it is necessary to point out which enterprise carry out its responsibility well, such as the enterprises meet the level of social responsibilities accepted by importer, and which enterprise carry out SA 8000, ISO 14000 standards completely and seriously, fulfill their duties to the State and ensure the profit of the laborers and stakeholders...

-Supervision of community to the social responsibility performance of enterprises: this is often reflected by the influence and the treatment of enterprises to the environment, the products which ensure the health of consumers. Through the supervision of the community, the voice of community and the boycott of using products are among the useful punishment measures in order to eliminate the enterprises on the market. For this reason, though how good the enterprises do charity, they don't have responsibilities for the environment and business morality, they will meet difficulty in sustainable existence on the market now.

4. The content and method of monitoring social responsibility performance of enterprises in accordance with Vietnamese law

CSR activities of enterprises cover many aspects and areas, however, there are basically 7 major areas in conducting social responsibility supervision of enterprises, including compliance and business ethics, information, quality and safety, labor and human rights, the environment and charitable activities. Specifically:

- *Monitoring of compliance in social responsibility performance of enterprises:* require monitoring businesses to comply with business ethical standards in accordance with international and traditional practices; comply with the relevant laws.

- *Monitoring information in social responsibility performance of enterprises:* requires enterprise monitoring to provide timely information which is appropriate and useful to relevant parties and maintain interactive information channels.

- *Quality and safety monitoring in the social responsibility performance of enterprises:* requires the enterprise monitoring to ensure safety and high quality requirements for its goods and services, including the production process of those products and services.

- *Supervising labor and human rights in the implementation of social responsibility:* requires the enterprise supervision to respect the human rights of all subjects affected by the operations of the enterprises; respects employees and laborers of the business.

- *Environmental monitoring in the social responsibility performance of enterprises:* requires the enterprise supervision to pay adequate attention to environmental issues when conducting business activities; and makes assessment reports on environmental impact in the operation of the enterprise.

- *Charity supervision in the social responsibility performance of enterprises:* requires the enterprise supervision to be aware and take specific actions in active participation in sustainable and healthy community development activities.

The social responsibility monitoring activities are conducted through a group of relevant subjects:

- *Through consumers and customers:* The supervision implementation of CSR through financial statements, product information, transaction contracts. CSR is manifested by actions and behaviors such as conducting trade and fair competition, complying with laws on consumer protection, providing necessary information about customer service and useful information about the goods and services of the business (for example, a complete and truthful description of the contract of sale - purchase or trademark; with instructions for safe usage guidance), providing safe and high quality goods and services (reflected in the application of quality management system; having good after-sale service and concerns about customer suggestions in development and improvement of goods and services and the using demands of children, the elderly and the disabled in goods production and service provision), always consciously improving access to information about goods and services of consumers and customers, developing and supplying eco-friendly goods and services to customers,...

- *Through business partners:* The supervision implementation of CSR through financial statements, transaction contracts, company charter. Enterprises need to comply with

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the law on subcontract, conduct behaviours of ethical bidding and procurement (for example, do not set prices too high when partners need their products, do not bid too low to eliminate competitors, ...), respect intellectual property rights to ensure benefits for other businesses; make public openly and clearly business philosophy as well as behavior regulations to the partners, clearly describe their bidding policies and procedures, always consciously improve communication with partners, show a clear and honest introduction about the safety degree and quality of the products, create equal opportunities for all goods and service providers, promote environmentally friendly business activities when procuring and bidding, being conscious of cooperation with other businesses in charity activities.

- *Through the business owner / shareholder of the company:* These are people who are both powerful subjects, have the right to make decisions, and are subjects influenced by CSR policies of enterprises. The implementation of CSR through enterprise charter, financial statements, and commitments. CSR activities with this group of subjects are expressed (and evaluated) through good corporate governance improvement activities such as prevention and handling insider trading, taking measures to fight crime and corruption, announcing information of corporate governance according to common standards, organizing to build reports and announce information on CSR about possible risks, adopting fair and reasonable dividend policy, ensuring the interests of minority shareholders, enhancing the understanding for shareholders and managers about environmentally friendly corporate governance, ...

- *Through employees:* This is one of the main contents of CSR supervision activities in enterprises, possibly through activities including conducting ethical education measures and applicable behavior rules within the enterprise, clearly announcing information about working conditions, regularly improving the quality of the internal information system, consciously protecting laborers' privacy, creating safe working places, regularly increasing knowledge about labor safety and quality, building human resource management system in the direction of creating favorable conditions for employees to show their best ability, not discriminating and creating equal opportunities for employment, improving occupational safety and health measures for employees, supporting employees to demonstrate their efforts in developing skills and occupations, organizing sincere dialogue and consultation with workers and trade unions, not accepting child labor or forced labor, especially when investing in developing and undeveloped countries, paying adequate attention to workers after working hours, etc.

- *Through state agencies:* CSR of enterprises needs to show respect for the interests of the State through activities such as strict compliance with laws on enterprises, environment, labor, trade..., when making resource and financial contributions to political forces, they must be clearly announced, participating in policy making when required ...

- *Through the community:* The CSR activities of businesses are now reflected by the interaction of information with the communities, implementing policies to create new jobs, improving the quality of living amenities for the local community, regularly dialoguing and fulfilling legitimate requirements of communities, residential areas on sustainable development, investing in technology and products that contribute to solving environmental problems, nature conservation, biodiversity ...

5. Solutions to contribute to improving the effectiveness in social responsibility monitoring activities of enterprises

Firstly, it is necessary to spread information and communication so that people can understand the true nature of the "social responsibility" issue and code of conduct, especially in enterprises, managers and macroeconomics policy makers.

Secondly, there should be basic studies, field surveys of businesses that have implemented and will implement code of conduct, to detect advantages as well as barriers, difficulties, challenges, thereby suggesting solutions to be implemented in the coming time. It can be seen that, in the process of implementing social responsibility and codes of conduct, businesses have to spend a lot of money on investment to improve labor sanitation and environmental conditions. In competitive conditions, many businesses cannot afford these expenses, so the State may have to support loans from development assistance funds, trade promotion funds ... with a priority policy, endowment.

Thirdly, establishing a channel of information about social responsibility for enterprises, especially providing updated information on codes of conduct; advise enterprises in the process of social responsibility performance and the codes of conduct ... Here the roles of professional associations (Textile and Apparel Association, Leather Footwear Association, Seafood Exporter Association ...) of Industry and Trade Association, Vietnam Chamber of Commerce and Industry, Ministries and branches are very large. Setting the example of good social responsibility also has a great impact on promoting units to perform social responsibility. Promoting propaganda to raise awareness about business ethics and social responsibility in Vietnam.

Fourthly, supplementing and completing the Vietnamese legal framework to create a solid legal basis for enterprise social responsibility issues. In the past time, a series of companies discharge waste water into the environment such as Formosa, how many pharmaceutical companies smuggle drugs, and how many businesses bring stinky meat to the market ... so it will be very difficult if we only rely on the voluntary implementation of the business, and the shortage of legal framework, sanctions and necessary supervision of civil society and the public. In fact, the power of profit can make entrepreneurs blind and irresponsible by hiding their illegal acts and the willingness of businesses is very fragile. Thus, it can be seen that the key role of the legal system, ethical standards are regulated into legal standards to fulfill the social responsibility of individuals and businesses to control greed and acts of enriching contrary to conscience, causing harm to the community (Ha,2020). The set of evaluation criteria CSR in enterprises should be issued and piloted in some leading enterprises in Vietnam soon. In addition, there should be close coordination between agencies such as Ministry of Planning and Investment, Ministry of Finance, Ministry of Natural Resources and Environment in advising and consulting the Prime Minister and implementing activities to promote the implementation of CSR in Vietnamese businesses.

Fifthly, perfecting the structure, mechanism of operation of the inspection work on the implementation of enterprise social responsibility. Strengthening inspection and examination of the implementation of the provisions of the law to take timely measures when enterprises violate to make the law enforcement better, and ensure a fair competitive environment between businesses. Improving weaknesses in the enforcement system and properly

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inspecting sanction measures to ensure the validity of the law. Building a standardized and supervised mechanism between the inspection team and the team of specialists of TNCs and certification companies. Focusing on perfecting the law and its effectiveness in law enforcement. Out-of-law responsibilities (ethics, charity), voluntary mechanisms should be encouraged because they are the interaction between business and society. The State should only indirectly impact through mechanisms such as NGOs, associations, community networks, education, raising awareness of the laborers and consumers.

Sixthly, raising awareness and building capacity for businesses and related partners. It is necessary to regularly provide information and knowledge about laws and standards in enterprises and especially disseminate to the employees the knowledge about their legal rights and obligations at the working place. There is a need to increase the awareness of issues, knowledge and expertise on the importance of implementing social responsibilities to relevant partners; improve the management system to comply with codes of conduct and regulations of law. It is vital to organize forums to exchange information, knowledge, experience and effectiveness of the implementation of social responsibility with the participation of many corporations, large companies, independent monitoring units, non-governmental organizations aiming to standardize the rules to help improve the opportunity for sharing and learning among subjects.

Seventhly, to promote the implementation of enterprise social responsibility, it is best to have an association or organization to supervise and advise businesses and the State should create policies to support businesses in fulfilling CSR. In addition, extensive CSR popularization will help prevent catastrophes from the very first start due to the lack of enterprise social responsibility regardless of environmental and social consequences. The last valuable lesson is that when the incident was unmasked, the authorities urged to find a solution while consumers and society suffered (Khuong,2020) as a result.

Eighthly, facilitating access and looking up legal documents easily, legal documents are updated regularly, guiding methods of handling when there are conflicts among codes of conduct; encouraging creativeness and fulfilling social responsibility. Creating appropriate incentive mechanisms and measures for enterprises that perform well their social responsibilities (materially such as by tax reduction or mentally by introducing customers, putting them on the mass media, awarding the title ...). Through the mass media, it is a need to spread propaganda for all businesses and workers to understand the concept and the contents of enterprise social responsibility. It is essential to develop a section of enterprises that implement well the code of conduct of social responsibility to create momentum for other enterprises towards a comprehensive implementation in all areas and facilitate the law obedience to get better. There is a mechanism to provide financial support when necessary for businesses facing difficulties in the process of social responsibility performance.

6. Conclusion

The effective monitoring of enterprise social responsibility from functional agencies, internal stakeholders (shareholders, employees), external stakeholders (customers, partners, investors) and the community (consumers ...) will create a clear, transparent, and legal framework and a basis for businesses to effectively implement their social responsibility as

well as long-term and sustainable business strategies and affirm the positions of enterprises and of nation on international business world.

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