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CSR for Employees in Steel Companies in Hai Phong City, Vietnam: Different Initiatives for Different Groups of Employees?

Hai Trong Tran

Ph.D. Student, Institute of International Education,
Thai Nguyen University of Economics and Business Administration, Vietnam

Hang Thi Minh Bui

Lecturer, Department of Marketing, Trade and Tourism,
Thai Nguyen University of Economics and Business Administration, Vietnam

Abstract:

CSR has become a global trend. CSR for employees plays an important role for enterprises such as creating competitive advantages, improving labor productivity, and improving enterprises' performance. However, in Vietnam, this issue has not been paid enough attention by enterprises. Using primary data collected from 400 employees working at steel companies in Hai Phong city, Vietnam and the one-way analysis of variance (ANOVA), this study aims at exploring difference in CSR implementation through evaluation of employees of steel companies in Hai Phong city, Vietnam. Direct workers rated issues of CSR for employees lower than office staffs, especially issues related to conditions of work, social protection, social dialogue, and human development and training in the workplace. Female employees rated the issues of CSR for employees lower than male employees, especially the issue of human development and training in the workplace and they perceived that there existed sexism discrimination in the company. There was not much difference in the evaluation of employees of different age groups on the issues of CSR for employees, however, the younger employees appreciated training opportunities while the older employees appreciated promotion opportunities. When issuing policies and implementing CSR activities for employees, the companies should pay attention to the differences between groups of employees, and give appropriate priorities to the disadvantaged groups.

Keywords: CSR, employee, company, steel industry, ANOVA, Vietnam

1. Introduction

Corporate social responsibility (CSR) has been a long and widely discussed concept in previous studies and among practitioners (Low, 2016). Although there is no commonly agreed definition of CSR, a common aspect in most definitions is that CSR involves the voluntary integration of social and environmental concerns by businesses, 'beyond compliance' (Commission of the European Communities (2001). Therefore, most attention in scientific field concerning CSR is related to the behavior of business actors.

Results from previous studies show that CSR has positive impacts on business performance of enterprises. CSR can be considered as an important business strategy to build competitive advantage for enterprises (Matten& Moon, 2008). There are more and more enterprises who become aware that they must pursue not only profit goal but also others related to responsibility to society, environment, and related stakeholders, transparency in management, sustainability in production, etc. (Van Yperen, 2006). A successful implementation of policies for employees and social activities for communities bring to enterprises benefits such as building a good relationship with the community, improving enterprises' performance, image, and reputation, enhancing relationship with customers and partners, and creating the competitive advantage for enterprises (Branco& Rodrigues, 2006).

Currently, a large number of enterprises in Vietnam have begun to pay attention to the CSR index to bring their exports to foreign markets. Many large enterprises have found that CSR is one of the indispensable requirements, because, in the context of globalization and international integration if enterprises ignore CSR, they will not be able to access the world market. In particular, foreign-invested enterprises pay great attention to this index and consider it as a competitive advantage to gain the trust of customers. According to a survey conducted by The Asia Foundation (TAF) in collaboration with the Center for Community Support Development Studies (CECODES) and Vietnam Chamber of Commerce and Industry (VCCI) on participation and contributions to social security and volunteering activities of 500 enterprises, out of 389 enterprises that responded, 333 (85.6%) enterprises actively participated in social activities, and 56 enterprises had little or no understanding of the extent of their participation in social activities. The survey results also show that charity and social security activities are developing in the business community, whether it is a non-profit organization or a typical business enterprise (Cam Anh, 2018). The form of social and charitable activities of enterprises is mainly donation of money (more than 70%) or in kind (about 40%). However, the time that enterprises spend on these activities is quite

limited, accounting for only 10% (Nguyen Vinh Long & Luu the Vinh, 2019). This suggests that enterprises do not attach importance to their responsibilities to the community. In addition, enterprises face many challenges when implementing CSR in Vietnam such as insufficient awareness of the concept of CSR, lack of financial and technical resources, lack of the government's policies and regulations to encourage and support, and CSR topics are not widely spread on social media. This shows that the interest and investment in social responsibility activities from the government and businesses are still limited.

Vietnam's steel industry pursues the goal of becoming one of the leading export industries of the country, meeting the domestic demands, contributing to solve unemployment, and increasing competitive ability in the region and in the world. Some steel companies in Vietnam started address CSR issues, especially CSR for employees through activities such as amending policies to improve salary, bonuses, and well-being for employees and improving safety-health and working conditions by offering health services, providing safety equipment, and building canteen and dormitory for workers coming from other provinces, etc.

There have been numerous studies on CSR in terms of the concept of CSR (e.g., Murphy & Schlegelmilch, 2013; Skypalová & Kučerová, 2014), effect and impact mechanism of CSR (e.g., Liu et al., 2021; Kim et al., 2017; Petkevičienė, 2015; Yoon et al., 2006), and CSR for each stakeholder (e.g., Baskentli et al., 2019; Lu et al., 2021). However, there are very few studies on CSR for employees. Especially, there are almost no studies addressing difference in CSR implementation for different groups of employees or difference in perception among these groups. The aim of this study is to fill this knowledge gap by exploring difference in CSR implementation through evaluation of employees of steel companies in Hai Phong city, Vietnam.

2. Concepts and Methods

In this study, the researcher used the ISO 26000:2010 as the guidance to build the components of CSR for employees, including Employment and employment relationships, Conditions of work and social protection, social dialogue, Health and safety at work, and Human development and training in the workplace (ISO and OECD, 2017).

Primary data used in this study were collected through a survey of 400 employees who were randomly selected from the list of employees of three steel companies which had large market shares in Hai Phong city, Vietnam, including Viet Nhat Advanced Steel Joint Stock Company, Vinausteel, and Ssesteel. The survey was conducted in November and December 2020. A structured questionnaire was distributed directly to selected employees. The questionnaire included items which were extracted from the ISO 26000:2010 and the literature review (Nguyen Ngoc Thang, 2015; Pham Viet Thang, 2018; Rodrigo & Arenas, 2008) and was further subject to modifications following the preliminary qualitative part of the research. A five-point Likert Scale (1= Strongly disagree; 2 = Disagree; 3 = Neutral; 4 = Agree; 5 = Strongly agree) was used to measure employees' evaluation (see Appendix 1).

One-way ANOVA was used to examine if there is difference in employees' evaluation on issues of CSR for employees at steel companies among different groups of employees divided by working position, sex and age. Before ANOVA analysis, the study used Levene test to assess the homogeneity assumption needed for ANOVA: does the dependent variable have the same variance across different groups (Null hypothesis (H₀): the variances are equal). The results show that Sig> 0.05, therefore the Null hypothesis (H₀) is accepted. Thus, it is eligible for further analysis of ANOVA.

3. Results and Discussion

3.1. Socio-Demographic Profile of the Respondents

Table 1 presents the demographic characteristics of respondents in the surveyed steel companies in Hai Phong city. Regarding the work position, among 400 employees involved in this study, 15.50% of respondents were office staffs and the remaining 84.50% were direct workers. Women accounted for 10.75% while men accounted for 89.25% of total sample. This indicates a very high proportion of male employees in steel companies. This is also a typical characteristic of steel companies. Workers face many hazards due to the nature of the job. The majority of employees were in the age group of 30-45 years accounting for 54.75% of total sample. This is a common age in steel companies. At this age, employees are often married and have children, so they have to work to ensure income for the family. The share of the group under 30 years was 29% and that of the group over 45 years was 16.25%.

The data show that the proportion of single/divorced and married employees participating in the survey is significantly different. The largest proportion was the married group at 61.5%, followed by single at 35.5%, and divorced at 3%. This figure is not surprising because as analyzed above, the number of employees belonging to the age group of 30-45 years - the marriage age - was the majority.

In terms of education level, the rate of respondents graduating from vocational schools was the largest (36.5%), followed by high school and below (26.75%), college level (12.25%), and undergraduate and graduate level (24.5%). Regarding the length of service, the results show that a large share of employees had 2-8 years of working experience (49.0%). 17.75% of employees had worked for less than 2 years and the majority of this group belonged to Viet Nhat Advanced Steel Joint Stock Company. 33.25% of them had more than 8 years of working experience and all of them belonged to Vinausteel or Ssesteel.

The average salary of employees was 13.1 million VND per month. The largest share of employees had a salary from 8-12 million VND per month (63.75%). Compared with employees in other industries such as textiles and garment or compared with other steel companies, the salary of employees at the surveyed steel companies was relatively high. For example, the average salary of employees of Cao Bang Iron and Steel Joint Stock Company was only 7.06 million VND per month.

	Profile	Frequency	Percent	Cumulative Percent
Position	Worker	338	84.50	84.50
	Office staff	62	15.50	100
Sex	Male	357	89.25	89.25
	Female	43	10.75	100
Age	Under 30 years	116	29.00	29.00
	30 – 45 years	219	54.75	83.75
	Over 45 years	65	16.25	100
Married status	Single	142	35.50	35.50
	Married	246	61.50	97.00
	Divorced	12	3.00	100
Income level	Below 8 million VND	61	15.25	15.25
	8-12 million VND	255	63.75	79
	Above 12 million VND	84	21.00	100
Education level	High school and below	107	26.75	26.75
	Vocational	146	36.5	63.25
	College	49	12.25	75.5
	Undergraduate and graduate	98	24.5	100
Length of service	Below 2 years	71	17.75	17.75
	2-8 years	196	49.00	66.75
	Above 8 years	133	33.25	100

Table 1: Respondent profile

3.2. Differences in the Employees' Evaluation of CSR for Employees

3.2.1. Comparative Analysis of Differences in Employees' Evaluation of CSR for Employees by Working Position

Table 2 and Table 3 present difference in employees' evaluation on issues of CSR for employees between direct workers and office staffs. The results show that generally office staffs appreciated the issues of CSR for employees more highly than direct workers. This result is consistent with the fact that office staffs often receive better benefits and regimes than direct workers. However, there is consensus in evaluation of direct workers and office staffs on some issues of CSR for employees.

For the issues *Employment and employment relationships* and *Health and safety at work*, the difference in assessments of direct workers and office staffs was quite small and not statistically significant. However, office staffs rated other issues more highly than the direct workers.

Table 2 shows that direct workers rated the issue *Conditions of work and social protection* lower than office staffs and the ANOVA analysis result confirmed that this difference was significant. The results of group discussions and the mean value of each item of this issue show that for items related to the company's compliance with the law on working conditions or the payment of salaries and insurance premiums for employees, both direct workers and office staff highly appreciated and there was no significant difference in the evaluation of two groups. However, direct workers underestimated items related to reasonableness of working hours, weekly time off, holiday and appropriateness of leaders' behavior with workers. This is partly due to the fact that direct workers have to work more overtime than office staffs. In addition, the leaders are often somewhat stricter and less open with direct workers.

There is a significant difference in the assessment of direct worker and office staff on the issue *Social dialogue*. Office staffs rated all 9 items higher than direct workers. The most significant difference was for the items *The enterprise encourages the employees to contribute opinion and always at work* and *Enterprise's regulation, policies and assessment methods related to employees are clear and public*. This is partly due to the fact that the office staffs often have higher education level and more opportunities to contribute opinion and initiatives at work. The office staffs also have a better understanding of the company's policies and regulations and are more aware of their rights.

For the issue *Human development and training in the workplace*, direct workers also rated lower than office staffs. The difference in evaluation for the items *The enterprise organizes training programs to improve skills and knowledge for employees* and *The enterprise provides opportunities or creates good conditions for the employees to develop their skills and careers* was the most significant. This result implies that direct workers perceived that they had less opportunity to be trained as well as to develop careers than office staffs.

Issues	Working Position	Mean	Std. Deviation
1. Employment and employment relationships	Workers	3.42	0.87
	Office staffs	3.55	0.73
2. Conditions of work and social protection	Workers	3.68	0.92
	Office staffs	4.07	0.59
3. Social dialogue	Workers	2.96	0.94
	Office staffs	3.99	0.75
4. Health and safety at work	Workers	4.07	0.71
	Office staffs	4.22	0.52
5. Human development and training in the workplace	Workers	3.07	0.96
	Office staffs	3.52	0.64

Table 2: Differences in Evaluation of CSR Implementation between Direct Workers and Office Staffs

Issues	Source of Variation	Sum of Squares	df	Mean Square	F	Sig.
1. Employment and employment relationships	Between Groups	0.591	1	0.591	2.08	0.150
	Within Groups	113.346	398	0.285		
	Total	113.937	399	0.286		
2. Conditions of work and social protection	Between Groups	8.214	1	8.214	10.06	0.002
	Within Groups	324.896	398	0.816		
	Total	333.110	399	0.835		
3. Social dialogue	Between Groups	17.713	1	17.713	16.02	0.000
	Within Groups	440.037	398	1.106		
	Total	457.750	399	1.147		
4. Health and safety at work	Between Groups	0.053	1	0.053	0.21	0.650
	Within Groups	101.385	398	0.255		
	Total	101.438	399	0.254		
5. Human development and training in the workplace	Between Groups	1.751	1	1.751	5.88	0.016
	Within Groups	118.489	398	0.298		
	Total	120.24	399	0.301		

Table 3: Results of One-Way ANOVA for Difference in Evaluation of CSR Implementation between Direct Workers and Office Staffs

3.2.2. Comparative Analysis of Differences in Employees' Evaluation of CSR for Employees by Sex

Gender discrimination at work has been largely mentioned and discussed. This kind of discrimination comes in many different forms and female employees are normally treated less favorably because of their sex. Table 4 and Table 5 show the difference between male and female employees in evaluation on issues of CSR for employees in steel companies in Hai Phong city.

Female employees rated the issue Employment and employment relationships lower than male employees. The most significant difference is for the item *The enterprise guarantees equal promotion opportunities for employees* and the item *There is no sexism discrimination in the enterprise*. This implies that female employees may have experienced unequal treatment at the workplace which made them feel that there existed sexism discrimination in the company. During the in-depth interviews, female employees responded that they were sometimes denied a promotion opportunity or reward for individuals for successfully completing the task that was given to male employees who were equally eligible as them.

Similarly, female employees also rated the issue *Conditions of work and social protection* lower than male employees, of which, the item *The enterprise ensures fair payments for work of equal value* was rated significantly lower. In addition, the evaluation of female employees on the item *The enterprise provides reasonable working hours, weekly time off, holiday* was significantly lower than that of male employees. The possible reason for this observation is that in addition to the work at the company, female employees are responsible for house chores, thus, when they have to work overtime it would be difficult for them to arrange the time.

The evaluation of male employees on the issue *Social dialogue* was slightly higher than that of female employees but the difference was not significant. However, in this issue, female employees rated the item *The enterprise encourages the employees to contribute opinion and initiatives at work* relatively lower than male employees. This can be attributed to the fact that on one hand if females feel their contributions being less valued, they may feel hesitate to speak out with their thoughts and opinions, and on the other hand both males and females tend to trust male voices more. In-depth interviews with female employees reveal the same results. Female employees had the concerns that when they spoke out, their ideas or opinions were usually discounted or ignored.

Both male and female employees rated the issue *Health and safety at work* at high level. The difference in assessments of male and female employees on this issue was not statistically significant.

There is a significant difference in the evaluation of male and female employees on the issue *Human development and training in the workplace*. In general, female rated this issue lower than male employees. The difference in evaluations for the items *The employees will get promotion if they work well*, *The enterprise provides opportunities or creates good*

conditions for the employees to develop their skills and careers, and The training and promotion opportunities are provided on an equal and non-discriminatory basis was the most significant. This result implies that female employees felt being treated less favorably in terms of access to training and promotion opportunities. In-depth interviews with female employees reveal that the companies did not provide much opportunity for employees to improve their skills and professions as well as promotion opportunities, plus, these opportunities are less available to them as compared to male employees.

Issues	Sex	Mean	Std. Deviation
1. Employment and employment relationships	Male	3.47	0.75
	Female	3.19	0.90
2. Conditions of work and social protection	Male	3.76	0.68
	Female	3.57	0.81
3. Social dialogue	Male	3.13	0.89
	Female	3.04	0.94
4. Health and safety at work	Male	4.08	0.72
	Female	4.21	0.63
5. Human development and training in the workplace	Male	3.18	0.85
	Female	2.81	0.93

Table 4: Differences in Evaluation of CSR Implementation between Male and Female Employees

Issues	Source of Variation	Sum of Squares	df	Mean Square	F	Sig.
1. Employment and employment relationships	Between Groups	1.176	1	1.176	4.33	0.038
	Within Groups	107.984	398	0.271		
	Total	109.160	399	0.274		
2. Conditions of work and social protection	Between Groups	5.232	1	5.232	3.57	0.060
	Within Groups	583.808	398	1.467		
	Total	589.040	399	1.476		
3. Social dialogue	Between Groups	0.629	1	0.629	2.02	0.156
	Within Groups	124.268	398	0.312		
	Total	124.897	399	0.313		
4. Health and safety at work	Between Groups	0.249	1	0.249	0.83	0.363
	Within Groups	119.501	398	0.300		
	Total	119.750	399	0.300		
5. Human development and training in the workplace	Between Groups	3.141	1	3.141	9.50	0.002
	Within Groups	131.537	398	0.330		
	Total	134.678	399	0.338		

Table 5: Results of One-Way ANOVA for Difference in Evaluation of CSR Implementation between Male and Female Employees

3.2.3. Comparative Analysis of Differences in Evaluation of CSR Implementation by Age

Employees from different age groups had different assessment on issues of CSR for employees and employee desires varied greatly by age in steel companies in Ha Phong city. Results in Table 6 and Table 7 show that for the issues *Employment and employment relationships* and *Conditions of work and social protection*, the difference in assessments of employees at different ages was quite small and not statistically significant. However, the age group under 30 years rated the item *The enterprise guarantees equal promotion opportunities for employees* considerably lower than the older groups. In in-depth interviews, young employees claimed that they had less opportunities for promotion and advancement than the older employees. The youngest employees also rated the items *The employees have team spirit and are in solidarity* and *There are many sport and music activities in the enterprises* significantly lower than the older two groups, implying that they expected more collective activities which strengthen social cohesion in the workplace than the older.

The difference in assessments of employees of different age groups on the issues *Social dialogue* and *Health and safety at work* was not statistically significant. However, the oldest group rated the item *The enterprise documents and investigates all accidents and related health and safety issues* lowest as compared to the younger groups. This is possibly due to the fact the oldest group had been working at the enterprise for a longer time, thus, they had experienced and observed more cases related to health and safety issues.

Assessments on the issue *Human development and training in the workplace* were significantly different among employees of different age groups. The most significant difference was for the items related to opportunities for training and promotion. The youngest employees rated the item related to training opportunities (*The enterprise provides opportunities or creates good conditions for the employees to develop their skills and careers, The enterprise organizes training programs to improve skills and knowledge for employees*) significantly higher than the older employees while the old employees rated the item related to opportunities for promotion (*The employees will get promotion if they work well*)

significantly higher than the younger. This result may stem from two reasons. Firstly, younger employees normally have more access to training opportunities while older employees have more promotion opportunities. Secondly, the youngest and least-tenured employees are the most likely to care about and expect more for opportunities for promotion, while the most-tenured and oldest employees are more likely to care about and expect more for opportunities for development and training at the working place.

Issues	Age	Mean	Std. Deviation
1. Employment and employment relationships	Under 30 years	3.38	0.93
	30 – 45 years	3.44	0.79
	Over 45 years	3.55	0.85
2. Conditions of work and social protection	Under 30 years	3.69	0.86
	30 – 45 years	3.77	0.74
	Over 45 years	3.73	0.77
3. Social dialogue	Under 30 years	3.11	0.83
	30 – 45 years	3.09	0.92
	Over 45 years	3.24	0.90
4. Health and safety at work	Under 30 years	4.09	0.69
	30 – 45 years	4.12	0.66
	Over 45 years	4.02	0.79
5. Human development and training in the workplace	Under 30 years	3.21	0.85
	30 – 45 years	3.17	0.90
	Over 45 years	2.90	1.05

Table 6: Differences in Evaluation of CSR Implementation across Age

Issues	Source of Variation	Sum of Squares	df	Mean Square	F	Sig.
1. Employment and employment relationships	Between Groups	0.616	2	0.308	1.07	0.344
	Within Groups	114.321	397	0.288		
	Total	114.937	399	0.288		
2. Conditions of work and social protection	Between Groups	1.067	2	0.533	2.05	0.130
	Within Groups	103.093	397	0.260		
	Total	104.160	399	0.261		
3. Social dialogue	Between Groups	1.165	2	0.583	1.50	0.224
	Within Groups	154.195	397	0.388		
	Total	155.360	399	0.389		
4. Health and safety at work	Between Groups	1.074	2	0.537	1.91	0.149
	Within Groups	111.364	397	0.281		
	Total	112.438	399	0.282		
5. Human development and training in the workplace	Between Groups	22.430	2	11.215	17.56	0.000
	Within Groups	253.507	397	0.639		
	Total	275.937	399	0.692		

Table 7: Results of One-Way ANOVA for Difference in Evaluation of CSR Implementation across Age

4. Conclusion

The study also shows that there were differences in the assessment of office staffs and direct workers, male and female employees, and among employees at different ages in some issues of CSR for employees while the groups' assessment has consensus for other issues. In general, direct workers rated issues of CSR for employees lower than office staffs, especially issues related to conditions of work, social protection, social dialogue, and human development and training in the workplace. The direct workers perceived that they had less opportunity to contribute opinion and initiatives at work and less opportunities to be trained as well as to develop careers than office staffs. This is also a fact that is happening quite commonly in both domestic and foreign-invested enterprises in Vietnam. Except for the issue of health and safety at work, female employees rated the issues of CSR for employees lower than male employees, especially the issue of human development and training in the workplace. Female employees perceived that there existed sexism discrimination in the company and they responded that they were treated less favorably in terms of receiving training and promotion opportunities or reward. There was not much difference in the evaluation of employees of different age groups on the issues of CSR for employees. The only significant difference was for the issue of human development and training in the workplace. The younger employees appreciated training opportunities while the older employees appreciated promotion opportunities. The results show that according to employees' assessment, there was discrimination in the company's behavior with groups of employees, and different groups of employees had different expectations about the company's supportive activities. Therefore, when issuing policies and implementing CSR activities for employees, the companies should pay attention to the differences between groups of employees, and give appropriate priorities to the disadvantaged groups.

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Appendix

Code	Items of CSR for Employees
EER	<i>Employment and employment relationships</i>
EER1	The company complies with the labor law and government's regulations related to rights and benefits of employees
EER2	The company guarantees equal promotion opportunities for employees
EER3	There is no sexism discrimination in the company
EER4	There is no discrimination among employees coming from different areas in the company
EER5	The company protects of employees' personal data and privacy
EER6	The employees have team spirit and are in solidarity
EER7	The Trade Union works efficiently and plays an important role in the company
CWS	<i>Conditions of work and social protection</i>
CWS1	Working conditions are in compliance with national laws and regulations
CWS2	The company offers appropriate and adequate salary and bonus
CWS3	Salary is paid in full and on time
CWS4	The company ensures fair payments for work of equal value
CWS5	The company provides reasonable working hours, weekly time off, holiday
CWS6	The company offers appropriate and adequate overtime allowance
CWS7	There are many sport and music activities in the company
CWS8	The company pays adequate social insurance, health insurance for employees

Code	Items of CSR for Employees
CWS9	Leaders have appropriate behavior with staffs and workers
<i>SD</i>	<i>Social dialogue</i>
SD1	The company respects the right of employees to form or join their own organizations in order to enhance their interests or to bargain collectively
SD2	The company provides reasonable notice to employees where operational changes have a major impact on the job
SD3	When the employees have any concern, they can easily approach the leaders and supervisor
SD4	Leaders listen to employees' opinion
SD5	The company encourages the employees to contribute opinion and initiatives at work
SD6	The company is willing to take the responsibility for any occurred problems
SD7	Leaders of the company promptly deal with complaints of employees
SD8	Company's regulation, policies and assessment methods related to employees are clear and public
SD9	The company often participate in charitable activities and contributes to campaigns and projects that promote the well-being of the society
<i>HSW</i>	<i>Health and safety at work</i>
HSW1	The company provides safe and clean working conditions for employees
HSW2	Health checks for employees are implemented periodically
HSW3	The company has medical clinic
HSW4	The company well implements fire prevention and fighting plan
HSW5	The company provides adequate personal protect equipment for employees
HSW6	The new employees are fully guided health and safety issues for employees
HSW7	The employees are not allowed to use alcohol drink during lunch time
HSW8	The company requires that employees follow all safety practices at all times and ensure that employees are in compliance with procedures
HSW9	The company documents and investigates all accidents and related health and safety issues
<i>HDT</i>	<i>Human development and training in the workplace</i>
HDT1	The company organizes training program to improve skills and knowledge for employees
HDT2	The employees will get promotion if they work well
HDT3	The company provides opportunities or creates good conditions for the employees to develop their skills and careers.
HDT4	The employees are re-trained through the working process
HDT5	The direct boss plays an important role in training and developing his/her staffs
HDT6	The new employees are trained on cultural values of the company
HDT7	The company ensures that when needed, help is provided to redundant workers with access to new job support, training and counseling
HDT8	The training and promotion opportunities are provided on an equal and non-discriminatory basis

Table 8