
Promoting the Implementation of Corporate Social Responsibility (CSR) Standards to Ensure Sustainable Development of Textile Enterprises in Vietnam

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ABSTRACT:

Implementing corporate social responsibility (CSR) is one of the requirements that enterprises need to observe to ensure green growth towards sustainable development. CSR consists of four basic aspects, which are related to the natural environment, the market, the labourer, and society, respectively. These four aspects are consistent internally recognised such as ISO 14001:2010, SA 8000, WRAP, OHSAS, and so on. It is clear that if enterprises meet these standards, sustainable development will be ensured not only for businesses but also for the economy. Throughout the study, the author combines multiple research methods, such as secondary data collection and processing sources, and primary collection with surveys, interviews with managers and employees in several representative textile enterprises, and some experts in the textile industry. In fact, many Vietnamese textile and garment companies have not paid real attention to all these aspects. In particular, not many enterprises are granted certificates from the aforementioned standards. This has negative consequences on the natural environment, the society, customers, partners and employees. The present study analyses the necessity of the implementation of CSR standards for textile enterprises as the government is orienting to a green economy. Moreover, based on the theory about CSR and the current status of implementation of CSR standards of textile enterprises in Vietnam, the study will propose some solutions to this problem.

Key words: corporate social responsibility standards, textile enterprises, sustainable development, certification

THEORETICAL BACKGROUND

An Overview of Corporate Social Responsibility and Corporate Sustainability

Corporate social responsibility (CSR) has been conventionally defined as a voluntary humane activity in solving social and charitable problems. Recently, however, there is a new school that advocates strong intervention by the state and society, including the need for legislation to strengthen the CSR of enterprises, instead of leaving it to their individual discretion. Nowadays, there is a popular concept, that of the “Corporate Citizen.” This notion holds that, based on its functionality, a business is no different from a citizen: both must be involved in economic activities (generating income) to exist, develop and contribute to the economy; both must comply with state laws (civil laws, tax laws, land laws, labour laws and so on); and both must conform with unwritten ethical rules and regulations. There have been a good number of definitions of the term “corporate social responsibility,” among which the definition from the Council for Sustainable Development – the World Bank – is considered the most comprehensive. That is, “the “Enterprise CSR is the Enterprise’s commitment to contribute to sustainable economic development, working with employees, their families, communities and society at large to improve the quality of life their lives to fit the enterprise well for growth from which both benefit.”

As can be seen from the above interpretations, each author approaches CSR from a different angle. Notwithstanding, most authors would agree that enterprises are supposed to execute CSR at four different levels, namely economic, legal, ethical, and voluntary. Simultaneously, the implementation of CSR is carried out with respect to the responsibility for the environment, the community, employees, and the market.

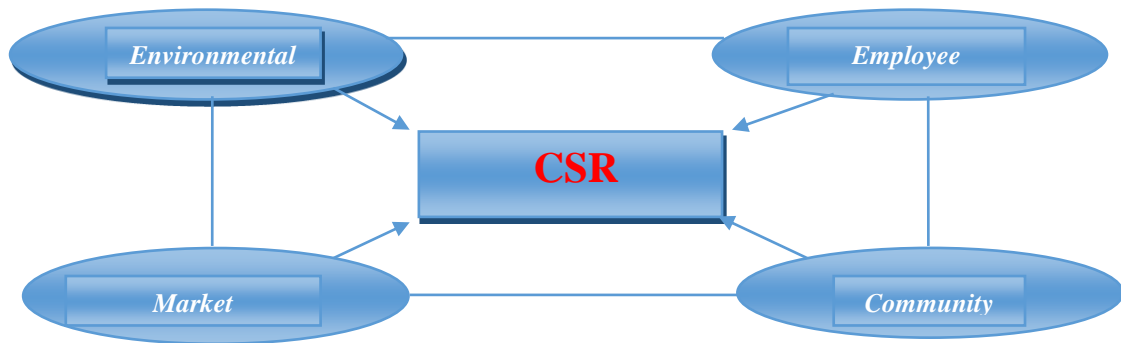


Figure 1: Model of CSR

“*Sustainable development* (SD) is the development of using available natural resources and environmental conditions not only to meet the needs of human beings but also to ensure the necessary environmental and resource conditions for future generations so that they can live better” [WCED, 1987]. The sustainable development of a society is judged by certain criteria in all three aspects: the economy, society and environment and natural resources. These criteria are different in countries which have different levels of development. In general, however, in order to obtain sustainable development, they must balance all three objectives: the economy, society and the environment. This is not easy for the development of economy and society of each country or community in general.

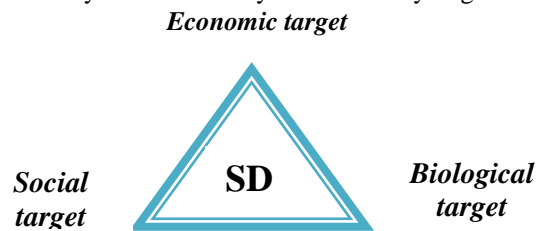


Figure 2: Structure of sustainable development of the World Bank

It can be seen from the social responsibility model and the business sustainable development model that these two aspects are closely connected. Once enterprises properly exercise their social responsibility, they will decidedly implement the aspects of sustainable development in the most appropriate manner. This testifies to the role of social responsibility execution in the sustainable development of the global economy.

Several Standards of Corporate Social Responsibility of the Enterprise

Under pressure from consumers and from society, multinational enterprises have been concentrating their efforts on CSR in the form of Codes of Conduct (COC). COC were utilised from the early 1990s. As of 2008, the World Bank estimated that there existed 1000 COC practised by multinational enterprises. The content of COC varies according to the industry, scope and activity of each enterprise, yet there is a consensus: COC are generally based upon the treaties of the International Labor Organization (ILO), of the Industrial Organization for Standardization (ISO), and so on (Celine Louche, Samuel O. Idogu, Walter Leal Filho, 2010). These COC can be divided into three distinct types. Type 1 is typically imposed on suppliers (the seller) by multinational enterprises (the buyer). The buyer will appoint executives to supervise and ask the seller to perform relevant COC. Since this is a voluntary agreement between a buyer and a seller, no certificates are required. Type 2 includes initiatives in business ethics (ETI), the ILO’s treaties and conventions, the UNO’s Global Compact, and so on. These codes of conduct have not yet been popularised in Vietnam, and they were introduced primarily to increase awareness and to share experiences. Type 3 involves the issuance of certificates in implementation. Unlike Type 1, when applying this type, enterprises generally have to deal with a third party (normally consulting firms) in order for certificates to be issued. Enterprises are responsible for all the costs incurred in the execution of CSR and issuance of certificates for their factories. Several

COC that fall under this category can be named – SA8000, WRAP, FLA (Fair Labour Association), and OHSAS 18001. To be specific,

SA 8000: Social Accountability 8000 (SA8000) has been developed by Social Accountability International (SAI), known until recently as the Council on Economic Priorities Accreditation Agency. SAI is a non-profit affiliate of the Council on Economic Priorities (CEP). SA8000 is promoted as a voluntary, universal standard for companies interested in auditing and certifying labour practices in their facilities and those of their suppliers. It is designed for independent third party certification. SA8000 is based on the principles of international human rights norms as described in International Labour Organisation conventions, the United Nations Convention on the Rights of the Child and the Universal Declaration of Human Rights. It measures the performance of companies in eight key areas: child labour, forced labour, health and safety, free association and collective bargaining, discrimination, disciplinary practices, working hours and compensation. SA8000 also provides for a social accountability management system to demonstrate ongoing conformance with the standard (Windsor, 2006).

WRAP – Worldwide Responsible Accredited Production (WRAP) is an independent, global non-profit organisation dedicated to the certification of facilities engaged in lawful, humane and ethical production. Based on hundreds of meetings across the world with numerous governments, trade associations, retailers, brand manufacturers, suppliers, trade unions and NGOs, WRAP was established in January 2000 and is today the world's largest labour and environmental certification program for labour-intensive consumer product manufacturing and processing. WRAP is a standards-setting and certification body. It has no members nor does it rely on government funding or foundation grants. The WRAP Certification Program is based on twelve principles focusing on local law and workplace regulations, generally accepted international workplace standards, and the environment (Bueble, 2009). Facilities that demonstrate proper adoption, deployment and monitoring of all twelve principles receive certification for six months to two years. The certificate applies to the individual facility, not a parent company or brand.

OHSAS 18000: OHSAS 18000 is an international occupational health and safety management system specification. It was developed in response to widespread demand for a recognised standard against which to be certified and assessed. It comprises two parts, 18001 and 18002, and embraces a number of other publications. OHSAS 18001 was created via a concerted effort from a number of the world's leading national standards bodies, certification bodies and specialist consultancies. By having a clearly defined management system in place to identify and control health and safety risks, organisations are able to minimise risks to their workforce and visitors or external contractors on their premises (McWilliams, A., Siegel, D. and Wright, P. 2006). The standard will enable organisations to put in place processes for continually reviewing and improving occupational health and safety. Key areas that will be assessed by OHSAS certification: Management systems in place; Planning and risk assessment; Staff training and awareness; Communication of safety management systems; Response to emergency situations; Monitoring and continual improvement.

ISO 14001: The ISO 14000 family includes most notably the ISO 14001 standard, which represents the core set of standards used by organisations for designing and implementing an effective environmental management system. The major objective of the ISO 14000 series of norms is "to promote more effective and efficient environmental management in organisations and to provide useful and usable tools - ones that are cost effective, system-based, flexible and reflect the best organisations and the best organisational practices available for gathering, interpreting and communicating environmentally relevant information". ISO 14001 sets out the criteria for an environmental management system (ISO, 2013). It does not state requirements for environmental performance, but maps out a framework that a company or organisation can follow to set up an effective environmental management system. It can be used by any organisation that wants to improve resource efficiency, reduce waste and drive down costs. Using ISO 14001 can provide assurance to company management and employees as well as external stakeholders that the environmental impact is being measured and improved. ISO 14001 can also be integrated with other management functions and assists companies in meeting their environmental and economic goals.

ISO 26000:2010 provides guidance rather than requirements, so it cannot be certified to, unlike some other well-known ISO standards. Instead, it helps clarify what social responsibility is, helps businesses and organisations translate principles into effective actions and shares best practices relating to social responsibility, globally. It is aimed at all types of organisations regardless of their activity, size or

location (ISO, 2013). The standard was launched in 2010 following five years of negotiations between many different stakeholders across the world. Representatives from government, NGOs, industry, consumer groups and labour organisations around the world were involved in its development, which means it represents an international consensus.

RESEARCH METHODS

This study was carried out based on multiple research methods, such as secondary data collection and processing sources, and primary collection with surveys. To be specific:

Research Methodology secondary data include: Collect data on the enterprise's export garment industry in Vietnam from reports, articles of General Department of Customs, Vietnam Textile and Garment Group; Collect data on the application of CSR content of the enterprises as to the use of labour, remuneration for employee status, labour accidents in the enterprises; Statistics of the enterprise were applying the rules of conduct for employees CSR standards as SA 8000, OHSAS 18001, WRAP;

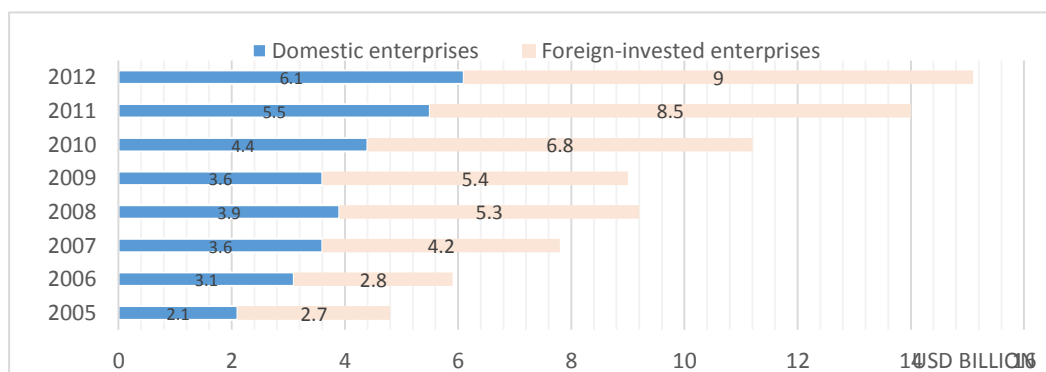
All works published, publication, web pages, articles on the textile exports of Vietnam, and on the implementation of CSR in the garment industry.

Research Methodology Primary data was conducted to clarify the contents of the CSR on employees. In this method the author interviews managers and employees in several representative textile enterprises, and some experts in the garment textile industry.

INTERPRETATION AND ANALYSIS OF FINDINGS

An Overview of the Vietnam Textile and Garment Enterprise

Textile is an industry that has a long history in Vietnam. However, it was only really developed as an industry since the implementation of reform. So far, according to data from the World Trade Centre, Vietnam ranked in the Top 10 list of countries with the largest textile exports in 2007-2009, and ranked 7th in 2010 with a market share close to 3% of exports, followed by China (36.6% market share), Bangladesh (4.32%), Germany (5.03%). As an average for the period 2006-2012, the textile industry contributes more than 15% of the total exports of the country. In the years 2006-2008, the textile industry represents Vietnam's second largest export, just behind crude oil. However, from 2009 to the end of 2012, textiles rose to the top spot, although the proportion of total exports decreased slightly. In 2010, the export value of Vietnam's textiles had a strong resurgence with growth of 20% (in 2010) by the order processing is moved from China to Vietnam, at the same time, Vietnam has expanded export markets to new markets such as Taiwan, South Korea, the ASEAN countries and nearly 30% (May 10, 2011) compared to the same period last year. In the first 10 months of 2011, the exports textile sector continued its high growth (nearly 30% compared to the same period in 2010). According to the Ministry of Industry and Trade, in 2012 the turnover of Vietnam textiles reached U.S. \$ 15.1 billion, up 7.5% over 2011, accounting for over 13% of the total exports of the country and higher than the group with metal exports No. 2 rank (telephones & accessories) to 2.38 billion dollars.



Source: Vietnam General Stastics Office

Figure 3: Exports of textiles FDI and domestic enterprises in Vietnam from 2005-2012

Notwithstanding the above, the Vietnam textile industry also needs to be willing to take challenges in the future since the textile industry faces many new challenges in the process of international economic integration. In this context, the textile sector of the country is facing significant changes. Imports compete with domestic production at the local market (Vietnam Textile and Garment Group, 2012). Vietnam textiles in the EU and US markets are mainly in the form of processing before export to the situation that outsourcing activities cannot avoid the difficulties of the textile industry.

Application of CSR Standards of Textile Enterprises in Vietnam

Situation of application SA 8000

In Vietnam it is clear that SA 8000 is very popular; it was selected to evaluate the conditions of the importing partner by a large number of imported textile enterprises in Europe, America, Korea and Japan. According to Mr. Le Quoc An, Chairman of the Vietnam Textile and Garment Group, however, until now, there have been only about 35 enterprises that owned SA 8000 certification (Le Thanh Ha, 2008). Meanwhile, compared to the standards of this certificate, there are about 1000 enterprises that are satisfied. Le Quoc An said that at the beginning when the standard system become more popular in Vietnam, many companies were enthusiastic about it because they believed it was the international standard that would be accepted by customers. But in reality, each consumer will choose a particular assessment organization, so the companies, whether possessing SA 8000 certificate or not, remains to be expertised, in spite of the fact that the standard system is not much different, just adding 1 or 2 requests. That is the major reason why the companies are not interested in this certificate. Meanwhile, they are also suffering from wasting time preparing when every single check will be run. However, according to Mr. Phan Van Kiet, Deputy General Director of Viet Tien Garment Corporation, one of the biggest textile corporations in Vietnam “Today, many customers still require full enterprise certified as ISO or SA 8000, obliging many enterprises to register and meet performance standards in this certification”.

Many economists believe that the implementation of SA 8000 in Vietnam has many advantages because the SA 8000 standard is quite similar to the laws and policies related to the protection of employee benefits. If enterprises implement the Labour Code and the regulations of the State, it will meet almost all of the SA 8000 standards. Vietnam Labour Code provisions also prohibit discrimination, abuse and coercion, and they control employee overtime hours (no more than 4 hours per day and 200 hours per year) and SA 8000 standard hours of work provisions (8 hours a day or 48 hours a week). The problems of labour discipline and wages in the Labour Code also mentioned similar processing requirements of SA 8000.

However, there are also some difficulties in the application of SA 8000 in the Vietnam textile enterprises. In detail:

(i) Awareness of enterprise of SA 8000: Most enterprises in Vietnam are seen to conflict with SA 8000 in the area of cutting costs to increase profits, inconsistent with business objectives. Currently, many enterprises in Vietnam are rather vague about SA 8000: they intend to comply with it, but they do not know where to start, or how much they have to pay. From then, they do not invest in improving working condition in their companies. The results of the investigation by Vietnam University of Labour and Social Affairs’ researchers indicates that social factors such as noise, dust, heat and irritating factors have a negative impact on the health of employees (more than 50%) (see Table 1).

(ii) Inability to pay the cost for SA 8000 (cost of assessment and implementing the changes to apply SA 8000). For instance, many enterprises want to be identified publicly, but they are unable to pay for the cost of assessment.

(iii) The cultural gap between the customer and supplier: Due to the ethical rules of each enterprise, often multinational enterprises impose a way of processing units, and the contents of the standard implementation does not reflect the needs and local values. This will lead to difficulties in the application of SA 8000.

Table 1: Working conditions factors that adversely affect health in the textile industry compared to fisheries

No	Evaluation Criteria	By Sector		
		Textile (%)	Fisheries (%)	
1.1	<i>Working conditions are adversely affecting the health of workers</i>	Yes	7,3	43,8
1.2		No	92,7	56,3
2.1	<i>Factors working conditions adversely affecting the health of workers</i>	Dust	66,7	7,1
2.2		Noise	66,7	50,0
2.3		Vibrate	33,3	42,9
2.4		Toxic gas	33,3	28,6
2.5		Hot, nasty	66,7	14,3
2.6		Others		14,3
3.1	<i>Risk factors can easily cause accidents</i>	Yes	7,3	38,7
3.2		No	92,7	61,3
4.1	<i>Factors likely to cause dangerous accidents to employees working</i>	Slippery floors, uneven	-	33,3
4.2		Machines are not shielded	33,3	-
4.3		No safety signs	66,67	-
4.4		Every unstable	100,0	55,6

Source: [09]

(iv) Outsourcing activities cause many difficulties in determining workload monitoring. The multinational enterprises will require all vendors and processing units to implement SA 8000 standards, whereas outsourcing operations largely assumed various stages of production at the enterprise independently, making the monitoring of activities of the enterprise more difficult.

Situation of application WRAP

WRAP is quite alien to the enterprises in Vietnam in general and the enterprises in textile and garment industry in particular. Few Vietnamese enterprises have been issued this certificate. Until now, in Vietnam, according to statistics of the Vietnamese Directorate for Standard, Meteorology and Quality, there are 46 certified WRAP, which was certificated for companies, and more enterprises are finding out about this certification. Most of those enterprises operate in the garment and footwear industries. In order request, enterprises processing textiles and furniture must have a certificate of WRAP. However, it is not difficult for the enterprise to obtain this certification if they comply with the Vietnamese laws. That is the assessment of Michael Lavergne, organisations representing Asian WRAP workshop introducing WRAP - CSR management system took place in late 2011. More specifically, Michael Lavergne said that to get this certification, the enterprise must comply with regulations on the protection of employee rights, environmental protection, regulatory compliance security. This is also the reason why many enterprises specialising in outsourcing for foreign corporations, that applies WRAP such as Cat Tuong JSC, Viet Tien Garment Enterprise, Nha Be Garment JSC, Thanh Cong Textile, and Song Hong Garment JSC (Pham Van Duc, 2012).

Situation of application OHSAS 18001

Recently, OHSAS 18001 system has been considered as one of the criteria required by the enterprise in the integration trend. Vietnam enterprises have also begun to consider the application of this standard and have achieved some limited success. However, the number of enterprises that have successfully applied OHSAS 18001:2007 is limited. There are no official statistics about the number of enterprises in Vietnam in general and the Enterprise in particular garment, that has had OHSAS 18001 certificate, but in the understanding of the author only very few enterprises have been granted this certificate; for example, Hung Yen garment enterprise, Viet Nam Esprinta enterprise, coats Phong Phu enterprise. Likewise, the effect of applying this rule does not meet demand of enterprise. Besides, there remain some enterprises, which, after achieving certification of OHSAS 18001:2007 management system cannot access the system operation (Lien Ha, 2012). Finding the causes of application difficulties OHSAS author sees that there are some difficulties caused by the requirements of OHSAS 18001:2007,

some caused by the awareness of the enterprise, and some causes arising in the application process. In detail: OHSAS 18001: 2007 is a technical standard; when the enterprises apply OHSAS 18001, they will have to invest in costs for upgrading factories, training staff training, testing the environment, and improvements to investor machinery; To apply the system OHSAS 18001:2007, the enterprise must build a team in charge of OHSAS, in which this group will be trained to operate and evaluate the system. Nevertheless, due to the requirements of OHSAS 18001:2007 specifications, not everyone can join this group to be able to conduct risk identification, assessment and control of risks for each work, which requires employees to have a basic knowledge of Occupational Safety and Health. Team personnel in the enterprise are not aware of the proper meaning of OSHA, and they assume that when enterprises apply the management system OHSAS 18001:2007 will affect productivity due to the use of equipment, cumbersome personal protective equipment to comply with safety procedures, risk assessment must undertake work before. So enterprises are also reluctant to apply OHSAS 18001:2007.

Situation of application ISO14001

According to the World Organisation ISO, by the end of 2005, 111,162 ISO14001 certificates had been issued in 138 countries. In Vietnam, about 100 organisations, businesses had applicable certification standards, but two-thirds of them are FIEs. Until 2009, there were 188.815 ISO 14001 certificates had been issued in 155 countries. Particularly in Vietnam, with 325 organisations, businesses and applying ISO14001 certified, up 22% from 2008. It can be seen, compared to the world average, the number of enterprises registered and certified in Vietnam is very low, a rate of approximately 1/1000 (National Assembly of the Socialist Republic of Vietnam, 2012). Until now, ISO14001 certification has been granted for many organisations with quite diverse types of businesses and services, including: food processing, electronics and chemicals. Some firms in Vietnam successfully applying this system are the Phong Phu textile company, Viet Thang textile company, Thuy Khue shoes company and INAX Giang Vo Company. However, compared with the number of enterprises, the rate of applicable standards of environmental management is still very small. Some weaknesses in the application of ISO14001 textile and garment sector enterprises in our country can be listed as:

Firstly, many enterprises do not invest in improvements to infrastructure. To implement ISO14001, there should be minimum conditions of infrastructure to meet the requirements to ensure the environmental monitoring is satisfactory. Balance to profit in the current small and medium enterprises, the investment is a challenge, then enterprise does not apply ISO to prevent certain investments. In addition, regardless of the operating costs of the wastewater treatment system, exhaust and fostering human resources and causing less costly for businesses during maintenance. This is also the reason why some enterprises although wastewater treatment system, exhaust gas, but often do not operate, they only operate when the agency's inspection functions. The Vietnam National Environmental Report 2010 showed that Vietnam's textile enterprises contribute significantly to emissions of air pollution in Vietnam, especially the toxic gases SO₂ and NO₂ (see Table 2).

Table 2: Percentage contribution to total emissions of air pollution from industrial activities

(Calculation based method IPPs, pollution coefficient adjusted for VN)

Industry	Ratio (%)			
	SO ₂	NO ₂	CO	Dust
Manufacture of Food and Beverage	25,92	31,39	13,32	31,62
Manufacture of wood and wood products	10,23	9,32	35,02	15,87
Metallic products	7,63	4,53	30,91	1,83
Textile products	3,44	3,77	1,14	0,52
Manufacture of paper and paper products	6,46	4,79	4,09	0,68
Production outfit	0,13	0,05	0,03	0,04
Manufacture of leather products, leather	0,88	0,08	0,03	0,02
Manufacture of machinery and equipment	0,11	0,04	0,04	0,01
Manufacture of rubber and plastic products	1,88	0,34	0,08	0,09

Source: Vietnam National Environmental Report 2010

Secondly, the environmental policy of enterprise is inadequate, and does not suit the long-term development policy of the enterprise. Planning problem is a restriction of Vietnam enterprises and

activities oriented to environmental protection even more blurred. The development of environmental policy and general form, sometimes the idea of always using consultants for environmental policy that is inconsistent with the long-term development policy of the enterprise. There has been many enterprises, which applied ISO14001, but their employees did not understand, even do not know environmental policy.

Thirdly, effectiveness of internal evaluation in the Vietnam textile companies is not high. Internal assessment is a compulsory activity and should be implemented regularly in order to determine the efficiency as well as finding opportunities for improving the efficiency of the management system. The implementation of internal audit, however, is one of the weaknesses of many organisations. They often have difficulty in choosing qualified auditors.

CONCLUSIONS AND SOME PROPOSALS AND SOLUTIONS

Conclusions

In light of the above analysis I realise that implementing CSR standards of Vietnam textile enterprise has many successes and barriers, as follows:

- *Successes:*

(i) The textile enterprises textile has paid more and more attention to implementation and application of CSR standards.

(ii) A number of enterprises in the textile sector have invested countries apply the rules of conduct related to CSR for employees even before Vietnam joined the WTO, such as SA8000, OHSAS 18001, WRAP, ISO 14001. This creates favourable conditions for enhancing the reputation and competitiveness in the international market integration period with many opportunities and challenges.

(iii) The provisions in the legal system of Vietnam has many similarities with the provisions of the CSR standards. This facilitates companies to easily meet the requirements of the CSR standards.

- *Barriers:*

(i) Many enterprises are not fully aware of the importance of the implementation of CSR standards in the context of international integration. They have just believed the implementation of CSR is philanthropy, humanitarian without understanding the full nature of the implementation of CSR standards.

(ii) Most of the Vietnam enterprises are facing difficulties in accessing and applying the COC. Many enterprises have not heard or do not know the rules of CSR.

(iii) There are few enterprises, which were granted CSR certificates such as SA8000, OHSAS 18001, WRAP, ISO 14001, while, in fact, a lot of partners in the US, Europe, Japan, and so on are bound by the technical barriers.

(iv) Many Vietnamese enterprise do not have a team of qualified personnel to manage and operate better with the provisions of the code of conduct of the enterprise's partners, as well as certification organisations.

Some Solutions and Proposals

To improve competitiveness and ensure sustainable development of every enterprise and Vietnam's economy, in the next time, it is essential that Vietnamese textile enterprises improve executive CSR standards. Based on the analysis of the implementation of the CSR standards of Vietnam textile, the authors offer some suggestions as follows:

- **With textile enterprises:**

Firstly, innovation is essential on the part of managers and employees in the textile enterprises' thought and awareness about CSR standards. This is considered to be an unlock solution for the implementation of the textile enterprise's CSR Vietnam since the enterprise can only perform CSR well if the managers and employees understand the role and content of CSR implementation.

Secondly, Vietnam's textile enterprises should consider selecting the appropriate CSR standards which are suitable not only with their export markets but also with their conditions and capabilities. To be able to apply the rules of conduct SA8000, WRAP, OHSAS 18001 for textile enterprises, which are small and insufficient financial resources and manpower, enterprises could take steps to prepare the systems. They can start with the simple methods such as 5S practices, training techniques risk prediction KYT, methods to improve working conditions. In addition, enterprises need to fully execute the requirements of the labour laws and environmental protection principles. Once the companies have been given the platform, they are able to begin applying that system.

Thirdly, Vietnam's textile enterprises should build and develop a team who run the enterprise's CSR systems. The enterprises need to set up a team or group in charge of the implementation of CSR who have full knowledge of CSR, as well as enthusiasm for work. In addition, this team should be given sufficient authority to implement the application and monitoring of the use and operation of the system in the enterprise. This group may be concurrently in charge of human resources and personnel department, OSH, union officials department.

- **With government, Vietnam Textile and Apparel Association:**

Vietnam's government should enhance its support for textile enterprises in many aspects, including developing mechanisms to support implementation of systems SA8000, WRAP, OHSAS 18001 for capital, procedures and regulations as well as other technical support. At the same time, the government needs to improve the legal framework and issue guidelines to the maximum extent consistent with the regulations of the CSR standards, especially SA 8000, OHSAS 18001, ISO 14001 and WRAP.

Vietnam's Textile Association should organise competitions, launching a movement for the implementation of CSR standards in the textile industry. By the same token, they should create a forum to exchange learning among enterprises in the textile industry. Vietnam Textile Association should build common standards on CSR-related issues. From then, it may facilitate the evaluation and assessment of the partners when they cooperate with Vietnam textile enterprises.

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