

# EXPERIENCE IN THE IMPLEMENTATION OF CORPORATE SOCIAL RESPONSIBILITY FOR EMPLOYEES OF FOREIGN GARMENT ENTERPRISES AND LESSON FOR VIETNAMESE GARMENT ENTERPRISES

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## ABSTRACT

*Since the 1960s, the issue of corporate social responsibility (CSR) has increasingly attracted the attention of not only social organizations, governments, and researchers, but also businesses and consumers. More and more people around the world believe that companies need to take social responsibility to their employees as well as to society as a whole. In recent years, in our country, in the trend of increasingly deepening economic integration, the issue of CSR is increasingly concerned and considered as the core issue in the value of enterprise's success, including enterprises in the textile industry. This article aims to study the CSR activities of some overseas garment enterprises that have been very successful in business as well as in CSR implementation, on that basis drawn lessons learned for Vietnamese garment enterprises.*

**Keywords:** *Corporate social responsibility; Garment enterprises;*

## 1. Literature review

### 1.1. The concept of the laborer

Employees are an important subject in the enterprise. They are both the target and the driving force of growth in every business. There are several different views on laborer:

The Economic Dictionary (2006) defines: "An employee or a laborer is someone hired by another person or enterprise to provide labor services as an input". From the point of view of Political Economy: "The laborer is the person directly providing labor power - a decisive factor of production and also a special service/commodity of social production".

The Vietnam Labor Law in 2019 states that: "A laborer is a person aged full 15 years or older, capable of working, working under a labor contract, being paid and subject to the management and administration of the employer".

Based on different concepts of the laborer, we can see that: An laborer is understood as a person of full working age, working under a labor contract under which they must perform certain jobs and are paid as agreed upon, following current law.

Accordingly, enterprises must ensure the following points:

Firstly, the laborer must be of the working-age as prescribed by law. Different countries define the people of working age differently in the Labor Code. Currently, Vietnam defines the working-age as 15 years and over.

Secondly, the employee participates in a labor contract with the employer. This is one of the important legal bases for laborers and employers to establish important rights and obligations of the parties in the working process.

Thirdly, laborers are paid an agreed salary. Accordingly, the employer and the laborer have the freedom to exchange, negotiate and come to an agreement on the salary paid to the employee. This salary is based on the price of the labor force in the market so that the employer pays the laborer's salary following the current law.

The laborer is one of the subjects included in the labor law, is a constant subject in the business process of the enterprise. Labor Code of Vietnam (2012) as well as Labor Code of the Philippines (1974); Labor Law of Cambodia (1997), Employment Law Singapore (2008) ... and other countries around the world have established laborers as an important object. This is the legal basis that countries establish to protect the rights and interests of laborers.

### **1.2. Corporate social responsibilities (CSR)**

In 1923, the term of CSR appeared by Oury Shelon. He said: "CSR is placed in the relationship between enterprises and laborers through the fact that enterprises fully satisfy the needs of employees inside and outside the enterprise". But it was not until 1953 in the book "Responsibilities of entrepreneurs" that Bowen officially created the foundation for the CSR theory with sharp explanations calling for entrepreneurs to pay attention to the relationship between enterprises and society's goals. Accordingly, CSR refers to the obligations of enterprises to pursue policies, implement decisions and actions that are expected to achieve the goals and values of the society. Over time, the concepts of CSR have been developed by foreign and domestic scholars in the direction of expanding and concretizing its contents:

Sethi & Carroll (1999) have the same view that the CSR is not a constant rule, it will change to match the expectations of the society. CSR is a "dynamic" concept and has an adaptation in each stage. In it, Carroll (1999) stated that: "CSR is all economic, legal, ethical and other issues that society expects at a given time."

Since the 21st century, many researchers have mentioned environmental issues and sustainable development when referring to the concept of social responsibility. According to the experts of the World Bank's Private Economic Development Group (2003), "CSR is the enterprise's commitment to contribute to sustainable economic development, through activities to improve the quality of life of workers and their family members, for the community and the whole society, in a way that benefits both the enterprise and the general development of the society" ...

The researchers of the theory on stakeholders stated that: "CSR aims to create and balance different interests of businesses and stakeholders". According to Sybil et al. (2009): "CSR is to organize actions to meet the interests of themselves at the present without affecting their ability to ensure benefits of next generations".

CSR is legal compliance and exceeds the requirements of existing legislation to achieve sustainable development goals. According to the European Union (2011): "CSR is the process by which businesses integrate social, environmental and ethical issues into their business activities and strategies in close interaction with stakeholders beyond legal requirements and collective labor agreements".

On the basis of the above statement, the concept is determined as follows: CSR is the enterprise's commitment to related parties to comply with and exceed the legal requirements, thereby improving the quality of life of employees, implementing the conduct of partners, communities and the environment towards ensuring sustainable development.

From the above concept it can be seen:

Firstly, businesses have commitments to achieve economic goals and at the same time must attach importance to commitments to the implementation of social goals because these goals have a dialectic relationship, interact, dominate and promote each other during the operation of enterprises. Enterprises implementing social responsibility need to define commitments, programs and activities to implement social responsibility that need to be associated with each stakeholder and in accordance with their capabilities and business strategies.

Secondly, the CSR should be placed in the relationship between enterprises and stakeholders such as employees, customers, shareholders, suppliers and the environment. Stakeholders have had dedication, investment or have a decisive relationship to the survival and prosperity of the business in the process of operation. Therefore, managers must consider the effects of enterprises on stakeholders to maximize their benefits in the total value of benefits of enterprises; thereby meeting the expectations of stakeholders in the sustainable development for businesses and society.

Thirdly, the implementation of CSR should comply with the law and exceed the legal requirements. In particular, the implementation of law compliance is binding and legal requirements that all enterprises must comply with (for example: signing labor contracts, paying wages, labor safety and health, insurance ...) as well as the implementation of CSR beyond compliance with the law (for example: paying competitive salaries; organizing entertainment activities for employees, shareholders and partners to engage stakeholders ...) to ensure sustainable development for enterprises as well as the whole society.

### **1.3. Corporate social responsibility for laborers**

CSR to laborers is the most important responsibility of the enterprises to stakeholders. The concept of CSR for employees has been proposed by different authors, as can be mentioned:

Le Thanh Ha (2006), in the study "CSR in the issue of wages", mentioned the role of wages such as wages both represent positions and jobs; wages demonstrate the benefit-sharing between organizations and businesses for laborers; wages show the career development of each laborer.

According to Thai Thi Hong Minh (2007): "CSR for laborers is understood as the implementation of benefits for staffs, workers, and employees in general in enterprises". This benefit is attention to labor contracts, working and resting conditions, respect and fairness in wages, health care regimes as well as improving the material and spiritual lives of employees.

Remišová Anna, Zuzana Búciová (2012) stated that: "CSR for employees is to well implement commitments to ensure the rights and interests of employees in terms of: working hours, occupational health and labor safety, wages, collective bargaining as well as personal work relationships and internal communication". Thus, CSR for employees is to fulfill and comply with legal commitments on interests, rights and benefits for employees.

According to Arber Ab Rabee et al (2014): "CSR for employees is that enterprises orient their behaviors to comply with the legal requirements, ensure economic benefits towards harmonizing the interests of employees and pursuing sustainable development". That means for employees to work in conditions of comprehensive physical and mental development, compliance with the law and ensuring benefits for employees is an effective way to harmonize employees' interests and sustainable development of enterprises.

Le Thi Huong (2017) affirmed: "CSR for employees is ensuring legitimate benefits for employees". In order to ensure the legitimate interests of employees, first of all, enterprises need to be responsible for strictly observing the law documents related to labor; In addition, businesses also have the responsibility to meet the higher benefits outside the law.

On the basis of the above concepts, the article defines the concept CSR for employees is to fulfill commitments to employees through the responsibility to ensure rights and benefits; thereby improving the quality of life for employees as well as ensuring sustainable development.

The concept shows that the core issues of social responsibility for employees are:

Firstly, commitment related to compliance with the provisions of the labor law is that CSR must ensure the interests of employees following the law and must exceed the labor law. In which, the rights of employees are the things that employees can do while working in enterprises. The employer must ensure specific rights to the employee based on the provisions of the labor law and the labor contract signed by the two parties. Employee's rights can be established at many specific levels in International Conventions, FTAs, CoCs, National Laws, Labor Contract ...; employees' benefit is the voluntary implementation of the enterprise beyond the rights of the employee. This is recognized and encouraged in international legal documents, legal systems of countries, as well as documents of ILO, IFC ... Enterprises ensuring benefits for employees, will have an important meaning, creating a strong motivation for employees to improve productivity and quality of work; especially in the context of globalization, the issue of employee interests is increasingly important. CSR needs to ensure rights and benefits with core contents: labor contract, working hours, occupational health and safety, salary and benefits, freedom of association, and collective bargaining.

Secondly, enterprises fulfill their commitments to employees is a process that when enterprises perform any activities, they are interested in implementation efficiency or set targets. To achieve this, it is necessary to carry out the process of implementing CSR to employees methodically and scientifically for both enterprises and employees to achieve their benefits. Enterprises must determine what they want to achieve right now and in the future, what plans should they have to achieve those desired results? and how will they plan? In order to implement these plans, it is necessary to have the organizational structure, the people, and the determination on the authority of those people. In addition, realizing the commitments of enterprises to employees is the process of progressing in a certain order from planning, organizing, leading, and evaluating the implementation of CSR to employees.

Thirdly, CSR for employees ensures sustainable development for enterprises as well as society. Because, each enterprise has a development strategy and certain resources, from that appearance, CSR is performed for employees, showing the "mind" of the enterprise's owner towards employees. This seems to be the reason why currently in Vietnam, the number of enterprises voluntarily implementing social responsibility for employees is still limited. Therefore, implementing CSR for employees is for the long-term development of enterprises or to ensure sustainable development of enterprises as well as contribute to creating a better society.

## **2. Experience in implementing CSR for employees of some foreign garment enterprises and lessons for Vietnamese garment enterprises**

Around the world, the garment sector develops in economies with the advantages of abundant labor. Some countries in the world are garment hubs such as China, India, Bangladesh. Research on CSR experiences for employees of these countries is extremely important for Vietnamese garment enterprises.

### **2.1. Experiences in foreign garment enterprises**

### **2.1.1. Shenzhou International Corporation in China**

China is known as the world's factory. CSR appeared in China in the past few decades. Starting in 2006, only 32 enterprises published CSR reports, by 2017, there were 2129 CSR reports of enterprises. According to the China Center for Research on CSR, from 2009 to 2017, the development index of CSR has doubled, from an average of 15.2 points to 33.5 points. This is one of the signals that enterprises in China are now very interested in CSR and CSR for employees. In addition to the standards on ISO 26000, SA8000 ..., associations have in turn issued guidelines for CSR implementation such as Guidance on CSR implementation for SMEs compiled by the China Association of Small and Medium Enterprises; such as CSR management system of garment enterprises CSC9000T issued by China Textile Industry Association.

Shenzhou International is a large-scale corporation specializing in the production and sales of sports clothing, office attire, children's clothes, jackets ... The group's headquarters is located at 18 Yongjiang Road Ningbo Economic and Technical Development Zone Ningbo, Zhejiang Province, PRC; Website access address: www.shenzhouintl.com. The group currently has more than 28,000 employees working in China. CSR for employees is one of the Group's key duties.

#### *(i) Contents of CSR have ensured rights and benefits for employees*

Shenzhou International actively develops and implements the standards outlined in the CSR management system of CSC9000T Garment Enterprises issued by the China Textile Industry Association. For employees, the corporation always respects employees and believes that the success of Shenzhou International's business is due to individual creativity and good teamwork. The Corporation always encourages the development of individual employees. Content of CSR for employees in terms of ensuring the rights and interests of employees at Shenzhou International with an emphasis on compliance with working time, paying wages following qualifications and skills, supporting equal employment opportunities and without discrimination, facilitating fair work, and maintaining a safe and healthy work environment, improving welfare (supporting for travel, lunch, housing, traveling...), respecting the right to be free to link or not to link...

#### *(ii) The process of implementing CSR for employees*

The process of implementing CSR for employees at Shenzhou International starts from planning, organizing, leading, and evaluating the implementation to achieve CSR targets for employees.

Planning to implement CSR for employees includes defining goals and methods to achieve results consistent with the contents of CSR for employees. Shenzhou International builds CSR implementation programs that synchronize with the goals. The guiding regulations on CSR for employees are ISO 26000, CSC9000T, and building good working conditions for employees at Shenzhou International by applying OHSAS 18001: 2007.

During the implementation process, CSR for employees is carried out by detailed plans and actions: ensuring the working time and overtime under the salary regulations for employees; equipping uniforms and labor protection, sharing life experiences so that employees can balance work and life. Besides, Shenzhou International is increasing responsibility to ensure benefits for employees such as: for managers from manager level upwards, they can buy life insurance to use many preferential health care services. Thus, Shenzhou International always acknowledges and cherishes the efforts of all employees in the enterprise's journey of growth and every step of its success.

In the process of leading the implementation of CSR for employees, the leaders of enterprises and the head of the CSR department make decisions related to communication organizations, CSR programs for employees as well as pushes the parts of the organizational structure to work together so that the goals can be achieved.

At Shenzhou International, the evaluation of CSR for employees takes place at all steps from planning, organizing, leading, and achieved results. Besides, the CSR department has synthesized reports on the implementation of CSR for employees to the general director in charge of the program.

### **2.1.2. CBC Fashions Company in India**

India is one of the earliest countries with access to corporate social responsibility in Asia, right from the early 1970s. Enterprises in India have a long tradition of participating in social activities to ensure the rights and interests of stakeholders, especially the employees. In 2013, India stipulated mandatory provisions on CSR in the Law on Enterprises. Accordingly, businesses with profits of 50 million rupees or more, or businesses with revenue of 1 billion rupees or more, must deduct 2% of their profits each year to contribute to the CSR fund. This fund aims to implement CSR activities at the national level. In addition, the Government of India has also issued corresponding sanctions to deal with businesses that do not comply with regulations on CSR implementation. Up to now, there are more than 8,000 Indian enterprises in the category of having to contribute to the CSR fund and have created an annual fund of about 2 billion USD. In addition to the labor CoCs such as SA8000, ISO 26000, the Government of India released the "Guidance on corporate social responsibility" in 2009 and revised in 2011. In the process of

implementing CSR for employees, enterprises have made appropriate arrangements to use resources to achieve sustainable development implementation goals.

According to the 2017 Report of the Indian Ministry of Textile and Garment, every year the textile and garment industry has a turnover of over \$110 billion, contributing 4% of GDP and 11% of export turnover. Tiruppur is a major garment center, contributing 90% of total textile and garment exports from India with typical garment enterprises such as CBC Fashions Company. This is a company established on June 20, 2008, with a total business capital of over 200,000,000 rupees. These are SMEs from a family clothing factory in Tiruppur. CBC Fashions Company has gradually become a giant garment exporter, providing jobs for 1,700 employees including local and external employees, domestic and foreign employees.

*(i) Contents of CSR to ensure rights and benefits for employees*

CBC Fashions has implemented the contents of CSR to ensure the rights and interests of employees. As follows:

- Concerning child labor: Child labor under 15 years must not be used
- For compulsory labor: not forced to work in practice and even when signing labor contracts;
- Occupational safety and hygiene: working environment conditions must ensure occupational health and safety; It is necessary to educate employees about occupational safety and health.
- Employees have the right to freedom of assembly and collective bargaining;
- Regarding the discrimination: not discriminating against employees in terms of race, sex ...
- Regarding sanctions: do not apply the penalties affecting the employee's body, spirit, and culture;
- Regarding working hours: according to current law, overtime must be agreed upon and receive the prescribed treatment;
- Regarding the remuneration regime: must comply with standards and laws, no deduction of wages due to labor discipline;
- Expanding benefits, including health care services, sports, and recreational activities;
- Organizing social dialogue, particularly direct dialogue with employees.

*(ii) The process of implementing CSR for employees*

CBC Fashions uses 4 basic steps to perform CSR for employees such as planning, organizing implementation, leading, and controlling the implementation to ensure success in achieving the target of CSR implementation for employees.

When developing plans to implement CSR for employees, managers at CBC Fashions define the goals and ways to achieve CSR targets for employees. CSR objectives are often responsible for ensuring the rights and interests of employees. Then, the manager communicates the goals and how to achieve the goals for all employees in the enterprise. Department managers are responsible for planning budgets for CSR implementation and setting up appropriate plans for employees in their departments. Annually, CBC Fashions deducts 10% - 14% of the profit for the budget for implementing CSR for its employees.

The implementation of CSR for employees is a very important stage. The functional department in charge of implementing CSR for employees is the subcommittee on CSR for employees in the CSR committee of the enterprise. The CBC Fashions Committee was established under the Enterprise Code of the Government of India. The organizational structure of the CSR committee of CBC Fashions includes the following titles: the president of the committee as director; the committee's vice president is the deputy director. The subcommittee on CSR implementation for employees includes the human resources of the administrative department, human resources department, finance department, and several other departments. CBC Fashions Company establishes the organizational structure for CSR implementation for employees as well as the responsibility to organize the implementation of CSR for employees in order to achieve CSR objectives to ensure the proposed rights and benefits and implement the sustainable development goals.

In the process of leading the CSR program for employees, the CSR committee and the CSR subcommittee for employees, as well as the managers at CBC Fashions, have conveyed, encouraged, and motivated the departments to perform their duties well; at the same time coordinating and combining with groups in the most suitable way to meet the target of implementing CSR for employees.

In order to control and evaluate the implementation of CSR for employees, the CSR committee and the subcommittee on CSR for employees have developed standards to control the implementation of CSR for employees and measure the ongoing implementation activities according to plan. If there are any difficulties or problems in the implementation process, the CSR committee and the subcommittee on CSR for employees will have flexible measures to ensure the implementation process runs together. Periodically, the CSR committee will report on the results of CSR implementation for employees to senior managers in the enterprise.

**2.1.3. Abu Taher Company in Bangladesh**

Bangladesh is currently the second-largest garment exporter in the world with a total export turnover in 2019 at 34 billion USD. Bangladesh's export turnover depends on the garment industry, accounting for more than 80% of the total export turnover. The garment enterprises in this country enjoy preferential regimes according to the standards of the underdeveloped country; and labor costs at garment enterprises in Bangladesh currently account for about 20% of the cost of goods (COGS), while this figure in Vietnam is 26-30%. Salary expenses for employees in Vietnam are likely to continue to rise due to the increase in annual basic salary and new insurance policy. The garment enterprises in Bangladesh with limited working conditions make it difficult to get large orders; Besides, they also have to face troubles from labor accidents or pressure to raise wages from employees. A typical example is the 2013 Rana Plaza disaster (more than 1,000 people died, most of them garment workers when the 9-storey factory called Rana Plaza suddenly collapsed). After this event, more and more pressure was put on the Government and garment enterprises to improve working conditions in Bangladesh. The Bangladeshi government then nearly doubled the minimum wage, accompanied by a revision of the Labor Law.

Abu Taher Company is a private enterprise established in 2011, located in Dhaka, Bangladesh. This is one of the major garment exporters in Bangladesh capable of producing and supplying all kinds of garment items such as t-shirts, polo shirts, jackets, fleece coats, sportswear, shirts, uniforms, shirts, t-shirts, sweaters. The Abu Taher Company owns nearly 20 factories with more than 5000 employees, with sales in 2016 of \$2.63 billion and 2017 at \$3.05 billion.

*(i) Contents of CSR to ensure rights and benefits for employees*

The relationship between Abu Taher and the employee is established based on the labor contract. Enterprises are committed to ensuring the rights of employees according to the Labor Law, Law on Social Insurance, and WRAP standards. The Abu Taher Company has ensured that the minimum wage under the Labor Law is greater than 68 USD/month, but compared to Vietnam, it is still only 1/3 of the salary that Vietnamese employees are entitled to. Employees are gradually interested in occupational safety and occupational health, receive periodic health checks, are paid insurance premiums according to regulations; and are supported with mid-shift meals. However, like many other garment companies in Bangladesh, Abu Taher does not apply periodic salary increases, bonuses on holidays, year-end performance bonuses, periodic gynecological examination, the subsidy for difficulties, child care subsidies, annual vacation mode, business trip; supporting vehicles to transport employees to work. The above salary is still very low compared to garment enterprises in other countries such as India, Vietnam, and China. At many factories of Abu Taher, the current working conditions of employees are still at risk levels. Enterprises have not created conditions for trade unions to operate, have not consulted with the Trade Union about policies and regimes to ensure benefits for employees.

*(ii) The process of implementing CSR for employees*

CSR for employees in Abu Taher is organized and implemented according to the PDCA model, including the Plan - Do - Check - Act.

In terms of Plan, Abu Taher has established the objectives and methods necessary to achieve the set results, including 100% of the employees signed the labor contract under the job; organizing for employees to participate in training courses on fire prevention and fighting (FPF, occupational safety, and health (OSH) ... under the law; Providing hygienic and nutritious mid-shift meals to ensure the health of employees; Applying a salary that ensures the minimum wage under the labor law.

In terms of Do, Abu Taher has not set up an organizational structure to implement CSR for employees, or a department to support this activity, but depends on programs to mobilize human resources to implement. Abu Taher has implemented programs to ensure health and OSH, such as: equipping the appropriate labor protection equipment for each task; equipment will not be operated without training on how to operate; Checking and maintaining machinery and equipment periodically; checking electrical connections and wires to prevent electrical accidents; not arranging high products to cover electrical panels and adhering to product placement principles; Internal training for newly recruited employees, annual training for all employees on safety standards, regulations on OSH; providing hygienic and nutritious mid-shift meals for employees; Providing clean, tested and hygienic water for employees...

In terms of Check, Abu Taher has monitored and measured the implementation of CSR based on the goals, targets, and responsibilities to ensure the rights and benefits of employees. After measuring, Abu Taher realized that OSH is not really good, so the company has monitored and measured OSH and occupational health by many layers of control. Abu Taher has conducted a hazard assessment and risk assessment for each specific job position; thereby, there are corresponding measures such as providing labor protection in order to reduce risks, prevent occupational accidents, and reduce the risk of occupational diseases. Abu Taher is constantly implementing and improving the effectiveness of this checking activity. However, Abu Taher has not yet paid competitive wages for its employees, as the company's OSH and occupational health in 2017 is still limited with an occupational disease rate of 0.15 and an injury rate of 0.15.

In terms of the Act, Abu Taher continuously implements improvement activities to organize the implementation of CSR for employees to achieve results; in particular, in production and business, Abu Taher always reaches the goal of occupational safety and health. Abu Taher always strictly and fully complies with the relevant provisions of the Labor Law when setting up the operating model of the occupational health and safety committee. However, in 2017, there were 6 cases of the accident in the whole enterprise. This is because the employee does not comply with safety procedures while working. All cases were rescued, the employees returned to work, or there are 11 cases of occupational diseases that have received medical care and treatment and have been assigned suitable jobs.

## 2.2. Lessons learned for Vietnamese garment enterprises

Since 2008, UNDP (the United Nations Development Programme) has had a project to encourage the implementation of CSR for employees according to business practices in enterprises in Vietnam. Several other international organizations have similar projects. However, it seems that implementing CSR for employees does not pay adequate attention to the content of CSR to ensure rights and benefits for employees. Especially, the implementation process of CSR for employees of garment enterprises is still quite blurred, so the implementation results are not of quality and efficiency. In that context, learning experiences from enterprises on CSR implementation for employees is essential and has great significance for Vietnamese garment enterprises. To have an overall, objective, and multidimensional view in CSR implementation for employees of international garment enterprises such as Shenzhou International Group, CBC Fashions Company; Abu Taher Company is gradually interested in sustainable development and implementation of CSR for employees. Lessons learned from real-life situations include:

Firstly, more and more enterprises are interested in the content of CSR for employees, including CSR to ensure rights and benefits for employees and responsibility issues to ensure benefits of employees. In which enterprises have signed labor contracts, complying with working time, paying salaries under qualifications and skills, supporting equal employment opportunities, not discriminating in terms of treatment, creating fair working conditions and maintaining a safe and healthy working environment, extending welfare. However, at the Abu Taher Company, some CSR contents on periodic salary increases, bonuses, and benefits have not been paid attention; CSR ensures that benefits are not yet appreciated, especially the company has not created conditions for the Trade Union to operate and has not consulted with the Union on ensuring benefits for employees.

Secondly, the targets for implementing CSR for employees are set in a specific, reasonable, and feasible manner, helping enterprises be proactive in their implementation and not miss out on work. Regulations and guidance on the implementation of CSR for employees of enterprises ensure the synchronism from CoCs on labor such as ISO 26000, SA8000, WRAP, OHSAS 18001 to the guidance of voluntary CSR of enterprises in India, the CSR management system of garment enterprises in China. From there, it is possible to appropriately allocate resources for CSR implementation organizations for employees of enterprises.

Thirdly, enterprises need to organize an organizational structure responsible for implementing CSR to employees methodically and professionally throughout the enterprise. The organizational structure of CSR implementation for employees needs to be specialized and implemented with certain responsibilities and powers to achieve the goal of CSR implementation for employees. However, because the Abu Taher Company still does not have a department responsible for implementing CSR for employees, the whole process of CSR implementation of the company still faces many barriers and obstacles.

Fourthly, the assessment of the implementation of CSR for employees should be conducted regularly and continuously to measure the implementation activities taking place as planned. On that basis, enterprises can detect difficulties and obstacles in the implementation of CSR for employees as well as take appropriate measures to ensure the implementation of CSR for employees to well implement the set objectives.

Fifthly, enterprises need to apply reporting regime on implementing CSR to employees to CSR committees and related departments of enterprises. These reports are not only a tool to provide information to necessary audiences but also a means of information for owners, the state, the community, and stakeholders to consider and interact with business activities.

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