

Corporate Social Responsibility in Implementing Social Justice for Sustainable Development in Vietnam Today

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Abstract:

Social responsibility is one of the issues that has been studied for a long time, but in fact corporate social responsibility activities, besides the achieved aspects, have still had many shortcomings that cause outrage in public opinion such as environmental pollution, counterfeit goods, imitated goods, inferior goods, infringing upon the interests of workers, interests of the State and the people, increasing gap between the rich and the poor, etc. These problems have been causing negative impacts on social life. Therefore, in addition to generalizing some relevant theoretical and practical issues, the article recommends some solutions to further enhance the corporate social responsibility in implementing social justice for sustainable development in Vietnam today.

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1. Introduction

Corporate social responsibility is an issue that has been studied for a long time in history, but in recent years, this issue has only been discussed a lot by scientists and theorists in many different fields. In order for enterprises to develop sustainably and promote the positive side, first of all the enterprises must be responsible to the society and to the community at present and in the future. In the past, in order to compete with each other, enterprises often improve product quality and change designs to suit the needs of consumers. However, today, besides improving product quality, it is also necessary to build brand, improve reputation, through caring about product consumers, taking responsibility to the environment, the State and the people, ensuring the harmony of interests between enterprises, the State and the people. In countries around the world, when enterprises participate in production and business, they must fulfill their social responsibility, in which social justice is one of the mandatory requirements. This is a general trend towards quality, efficiency and for sustainable development.

Although corporate social responsibility in implementing social justice plays an important role, this issue in Vietnam at present has not been paid due attention, many enterprises intentionally violate and evade the law for gaining profits and for their own interests despite of infringing on the common interests of the State and the people, causing inequality, affecting the sustainable development of enterprises and the whole social community. Many enterprises seriously violate the common interests of the community, causing outrage in public opinion. Therefore, it is currently necessary to study on corporate social responsibility in implementing social justice, thereby some solutions are recommended to further improve the social responsibility of enterprises in implementing social justice, for the sustainable development of enterprises in Vietnam.

2. Overview of a number of research works related to corporate social responsibility in implementing social justice for sustainable development

Corporate social responsibility has been studied by many authors in many different fields and professions. However, in our country this term was first officially mentioned in the *Document of the 7th National Congress* (1991) of the Communist Party of Vietnam. In the *Strategy for Socio-Economic Stability and Development by 2020*, our Party affirmed: "Economic business units are effective, profitable and fulfill social responsibility according to the law"¹. Since then, the term corporate social responsibility has been mentioned more often by the Communist Party of Vietnam in official State documents.

In 2004, author Nguyen Manh Quan with the work "*Business ethics and corporate culture*", Labor and Social Publisher, mentioned issues related to business ethics of enterprises and corporate culture such as standards, value system and thinking method... considering as one of the factors contributing to the success or failure of enterprises.

Le Thanh Ha with the works *Corporate social responsibility in labor field - some theoretical and practical issues*, published in the *Journal of Economics and Development*, 2006, Issue 109, p.40- 44; *Corporate Social Responsibility in Salary Matter, Labor and Social Newspaper*, Issue 290, dated May 15, 2006 mentioned

¹Communist Party of Vietnam (2007), *Party Documents*, full volume, volume 51, National Political Publishing House, Hanoi, p.155.

theoretical and practical issues related to corporate social responsibility in the field of labor and salary, sharing benefits between enterprises and employees in a harmonious manner both demonstrates the role and position of employees and ensures fairness between enterprises and employees.

When discussing the scientifically theoretical basis to serve as a basis for enterprises to carry out their social responsibility, some authors such as Pham Van Duc with the work *Corporate social responsibility in Vietnam: Some urgent theoretical and practical issues*, 2009, Issue 2 (213), p. 16-23; author Do Thi Kim Thoa with the work *Building business ethics - the basis for the implementation of corporate social responsibility*, 2009, Issue 10 (221), p.80-84; Author Le Dang Doanh with the work *Some issues of corporate social responsibility in Vietnam*, 2009, Issue 3 (214), p.29-34 all published in *Philosopher Magazine*, Vietnam. In general, the authors have outlined the scientific basis for enterprises to carry out their social responsibility, especially emphasizing the legal basis, which is the premise, responsibility and obligation of each enterprise to society. In addition, enterprises must also perform other social responsibilities according to ethical standards for the sake of social progress and justice.

For recent years, in response to the fact that some enterprises in the process of production and business have not paid attention to the interests of consumers, the interests of the state and the interests of the social community, causing outrage in the public opinion. Therefore, many reference books and monographs have been published to further analyze theoretical and practical issues of corporate social responsibility. Specifically, author Mai Phu Hop with the monograph *Social Responsibility of State-owned Enterprises in Vietnam today*, published by Political Theory Publishing House in 2019; *Corporate Social Responsibility and Sustainable Development from a Legal Perspective*, published by People's Publishing House in 2021; or *Social responsibility of Vietnam enterprises from a labor perspective* published by the National Economics University Publishing House in 2021, etc. The works provide scientific and legal bases for enterprises to carry out social responsibility in a grounded manner and in accordance with regulations. The implementation of corporate social responsibility is considered as one of the premises and foundations to build and develop an increasingly sustainable business.

Thus, related to corporate social responsibility in Vietnam for recent years, there have been many works and articles mentioning both in theoretical and practical aspects. This is a valuable material resource for the author to inherit the contents related to the article.

In addition to the domestic authors, there are also many foreign authors who refer to corporate social responsibility, including typical authors such as: author Mintzberg, H. (1983), with work *The case for corporate social responsibility*, *Journal of Business Strategy*, Vol. 4 No. 2, pp.3-15. <https://doi.org/10.1108/eb039015>, stated that, in a strongly developing economy, the issue of corporate social responsibility was difficult to achieve as expected, but for society to develop, enterprises must fulfill their responsibility. Author Matthew J. Hirschland, with work *Corporate Social Responsibility and the Shaping of Global Public Policy*, Hardcover (Dec. 12, 2006), discussed the importance of corporate social responsibility in terms of: regulations on global business, understanding of enterprises about corporate social responsibility, etc.

Thus, at present, many domestic and foreign authors are interested in researching the issue of corporate social responsibility from different angles and approaches. The works have clarified issues such as what is social responsibility? Why should enterprises carry out social responsibility? What are the theoretical and scientific bases for enterprises to carry out their social responsibility? etc. However, under the corporate social responsibility in implementing social justice for sustainable development, there are few works and articles that mention in the most fully manner, so this is an important issue that the article continues to focus on research.

3. Research Methods

To achieve the objective of the article, the authors use the following research methods.

- *Secondary document analysis method*

The article is made on the basis of analyzing and synthesizing secondary documents, thereby summarizing the clarified contents of the predecessors, and at the same time pointing out a number of issues that have not been paid attention to and have not been thoroughly resolved. On the basis of the researched contents, the article orients more clearly the theoretical and practical bases of social responsibility in implementing social justice for sustainable development today in Vietnam.

- *Specific methods*: in addition to the secondary document analysis method, the article also uses specific research methods such as analytical-synthetic method to clarify issues related to enterprises implementing equal benefits between people – enterprises - State for sustainable development. Moreover, the article also uses the logical-historical method to inherit the positive and rational aspects and promote those positive aspects in the implementation of corporate social responsibility today. In addition, the article also uses the research result and public investigation of media agencies, state management agencies to provide important arguments to realize the objective of the article.

4. Content

4.1. Concept of corporate social responsibility, social justice and sustainable development

Corporate social responsibility is a concept that was discussed in the 50s of the twentieth century when H. R. Bowen mentioned in the work "*Social Responsibilities of the Businessmen*" (1953). Up to now, this concept has had many different interpretations.

To better understand the concept of corporate social responsibility, first of all let's learn about some related concepts. *Firstly*, what is *responsibility*? According to *Vietnamese dictionary* of author Hoang Phe (chief editor), responsibility is understood as: "The work assigned to or considered assigned to, the one who has the work assigned must be completed, if the result is not good, he/she must bear the consequence". Responsibility is also understood in another way as: "The restraint to one's words and actions, ensuring correctness, if wrong, he/she must bear the consequence"¹. Thus, responsibility here is understood as a binding according to the provisions of the law, words must go hand in hand with deeds, the one who has the work assigned must complete as regulated, if failing so, he/she must bear the certain partial consequence.

Secondly, for the concept of *social*, social is a concept that has also been mentioned for a long time, but is understood in many different meanings, in the sense of an adjective, social is understood as "related to society", indicating human-to-human relationship. In the enterprise, it is understood as the relationship between the employer and the employee, so it is said that the enterprise is only responsible to employees, responsible to shareholders contributing their shares to the enterprise. There is also a view that enterprises need to be responsible to the social community at present as well as in the future for the consequences caused by their production and business activities. From the above generalizations, it can be seen that the concept of society when associated with the phrase "corporate social responsibility" needs to be understood in the most comprehensive sense, including aspects and fields related to social life at present as well as in the future.

Thirdly, the concept of *corporate*, formerly used to refer to large-scale companies and enterprises, not include small companies, but today corporate is used to refer to "organizations with their own name, property, head office, established or registered for establishment in accordance with law for business purpose"².

From the above concepts, corporate social responsibility is understood as: "*the commitment of enterprises to contribute to sustainable economic development through activities to improve the quality of life of employees and their family members, for the community and for the entire society, in a way that benefits both enterprises and the overall development of the society*"³. Thus, this concept shows that, if enterprises want to develop sustainably, they must strictly comply with their commitments to environmental protection and perform fairly in terms of benefits between people - enterprise - State; between enterprises and employees, between enterprises and shareholders, etc. Implementing social justice is also to contribute to the sustainable development of enterprises and at the same time contribute to the sustainable development of the society.

In production and business, the objective of an enterprise is usually the maximum profit but does little to fulfill its social responsibility for the interests of the people, the interests of the state as well as the interests of future generations, so there is a lack of justice in society.

According to Karl Marx, *Social justice* was essentially a human-human relationship in terms of interests. Such human's interests were expressed in all fields of social life, from economic interests to political interests to social and cultural life interests; in which the economic interests held the dominant position and determined the other interests of people in existing life"⁴. Social justice is a value that mankind has always struggled to achieve, and is also one of the objectives of our Party and State. Therefore, corporate social responsibility must be associated with social justice to contribute to sustainable development.

Sustainable development is the development that not only meets the present needs but also ensures the interests of future generations, in line with the trend of social progress and justice. *Law on Environmental Protection of Vietnam 2014* affirmed: "*Sustainable development is the development that meets the present needs without compromising the ability of future generations to meet those needs on the basis for a close and harmonious combination of economic growth, assurance of social progress and environmental protection*"⁵.

Thus, in the process of socio-economic development, enterprises not only focus on maximizing profits for them but also must fulfill their social responsibility. Corporate social responsibility needs to be associated with social progress and justice to ensure sustainable business and social development.

¹ Phe, H., (2010), *Vietnamese Dictionary*, Encyclopedia Publishing House, Hanoi, p.1304.

² National Assembly, (2020), *Law on Enterprises*, Clause 10, Article 4, Hanoi, Vietnam.

³ Hue, PT, & Tuyen LTK (2021). *Corporate Social Responsibility (CSR) - Communication opportunities during the Covid-19 pandemic*. <https://ictvietnam.vn/trach-nhiem-xa-hoi-csr-co-hoi-truyen-thong-trong-dai-dich-covid-19-20210525155445078.htm>

⁴Dong, NT, & Phong, TT, & Hang, CT (2018), *Marx's thought on social justice with democracy and its current meaning*, Social Sciences Publishing House, p.114.

⁵ National Assembly. (2020). *Law on Environmental Protection*, No. 72/2020/QH14. Hanoi Vietnam.

4.2. Basic contents of corporate social responsibility in implementing social justice for sustainable development

There are many contents related to corporate social responsibility in implementing social justice for the sustainable development of enterprises as well as for the sustainable development of society. However, in this article, the authors only mention some of the following basic contents.

Firstly, for employees

In order to fulfill the corporate social responsibility to employees, ensure justice and equality, it is necessary to base on the applicable laws. Within Vietnam today, enterprises and employees need to base on the following basic Laws and Decrees.

Law on Enterprises No. 59/2020/QH14 dated June 17, 2020 promulgated by the National Assembly of the Socialist Republic of Vietnam, in which Clause 5, Article 8 regulates on corporate social responsibility for employees as follows: "Ensure the lawful and legitimate rights and interests of employees according to the provisions of law; not discriminate against and insult the honor and dignity of employees in an enterprise; not mistreat labors, force labors or illegally use juvenile labors; support and create favorable conditions for employees to participate in training to improve professional qualifications and skills; carry out the policies, social insurance, unemployment insurance, health insurance and other insurance for people labor in accordance with the law"¹. In addition to implementing social responsibilities for employees according to the *Law on Enterprises*, business individuals and organizations must also perform their responsibilities according to *Labor Code* 2019, *Law on Trade Union* 2012, and so on.

Labor Code (Code No. 45/2019/QH14) dated November 20, 2019 of the National Assembly of the Socialist Republic of Vietnam, is an important legal basis for enterprises to carry out social responsibilities as regulated for employees. At the same time, this is the legal basis for employees to exercise their rights and obligations towards the enterprise.

Law on Trade Union No. 12/2012/QH13 specifies the responsibilities of agencies, organizations and enterprises for trade union of employees. Decree No. 143/2018/ND-CP on guiding a number of articles of the *Law on Social Insurance* related to compulsory social insurance (Decree No. 143/2018/ND-CP, 2018).

Decree No. 12/2022/ND-CP on stipulating penalty for administrative violations in the field of labor, social insurance and Vietnamese labors working abroad under contracts dated January 17, 2021 of the Government of the Socialist Republic of Vietnam. This Decree stipulates penalty for violations committed by employers and employees as well as remedial measures to ensure justice, equality before the law, etc.

Harmonious settlement of equal interests between employees and enterprises is a condition for promoting stable and sustainable development of enterprises, creating a high consensus of employees and enterprises. This is also the common objective of mankind.

Secondly, for consumers

Pursuant to the *Law on Consumer Protection* No. 43/VBHN-VPQH dated December 10, 2018, of the National Assembly of the Socialist Republic of Vietnam on specifying legitimate rights and interests of consumers that enterprises must perform to ensure legitimate interests, ensure the justice when consumers pay for goods and services of enterprises, enterprises must sell goods and services in accordance with product quality commitments, in accordance with the specified standards. Clause 3, Article 4 stipulates: "Protecting the interests of consumers must be done in a prompt, fair, transparent and lawful manner"². Or Clause 6, Article 8 "claim for damage when goods or services fail to conform to standards, technical regulations, quality, quantity, features, functions, prices or other contents that organizations or individuals trading in goods or services have announced, listed, advertised or committed"³, enterprises shall be responsible for compensating consumers for damage in a fair and equal manner and in accordance with the provisions of the law.

Third, for tax obligation of the state

Paying tax is the responsibility and obligation of organizations and individuals when engaged in production and business activities, the state collects taxes to serve the management apparatus and perform other social security duties. Currently, the basis for enterprises to fulfill their tax payment responsibility is *Law on Tax Management* No. 38/2019 on stipulating the management of taxes and other State budget revenues, issued by the National Assembly of Vietnam on June 13, 2019; *Law on Corporate Income Tax* No. 14/VBHN-VPQH dated July 15, 2020 on stipulating that individuals and organizations engaged in production and business activities must fulfill tax obligations to the State. In addition, enterprises, organizations and individuals engaged in production and business activities must also comply with Decrees and Circulars on guiding the payment of personal income tax, value-added tax and penalty for tax violation, tax exemption, etc.

¹ National Assembly, *Law on Enterprises*, No. 59/2020/QH14, June 17, 2020, Vietnam.

² National Assembly, *Law on Consumer Protection*, No. 43/VBHN-VPQH, Clause 3, Article 4, December 10, 2018, Hanoi, Vietnam.

³ National Assembly, *Law on Consumer Protection*, No. 43/VBHN-VPQH, Clause 6, Article 8, December 10, 2018, Hanoi, Vietnam.

Fourthly, for the community

Carrying out responsibilities to the community and society is one of the contents that enterprises must perform during their operation in accordance with law of Vietnam. Point b, Clause 1, Article 10, *Law on Enterprises* stipulates that "Operational objective is to solve social and environmental problems for the benefit of the community", this objective must be maintained throughout the life cycle of enterprises as regulated. Regulations on corporate social responsibility to the community have become a cultural feature in business carrying profound humanity. Enterprises are not only doing business for their own profits but also for their responsibility to the community and society. Activities for the community and society include: creating jobs for local workers; Actively participate in industry and business community development; Participate in solving social problems of the country such as environmental pollution, unemployment, job training...; Support physical training and sports movements and community cultural activities; Support the poor, people with meritorious services to the revolution; Support pandemic prevention and fighting, etc. In general, to make contribution to sustainable development of enterprises, depending on the size of enterprises, depending on the efficiency of production and business activities, enterprises should perform their social responsibilities towards the community, create justice and keep the interests of enterprises and the community.

Fifthly, for shareholders

Article 135 of *Law on Enterprises* specifies the payment of dividends for shares contributed to an enterprise. "Dividends must be paid in full within 6 months from the end of the Annual General Meeting of Shareholders. The Board of Directors makes a list of shareholders who are entitled to receive dividends, determine the dividend rate to be paid for each share, time limit and form of payment at the latest 30 days before each dividend payment"¹, etc. Thus, implementing social justice here is that enterprises fulfill their obligations to pay dividends for shares in accordance with the provisions of law. Avoid prolonging the payment term or paying not as regulated, an enterprise's late payment of dividends to appropriate capital is illegal, unfair and unequal to the shares.

Sixthly, for environmental protection

In order to ensure justice between production and business organizations and residential community, Vietnam law has stipulated principles of environmental protection to ensure harmony between the interests of enterprises and the interests of the people, between short-term benefits and long-term benefits for sustainable development. Clause 3, Article 4, *Law on Environmental Protection* stipulates: "Environmental protection is harmoniously linked with social security, children's rights, gender equality, ensuring people's right to live in a healthy environment."². Thus, for enterprises, environment protection is also protecting the foundation, protecting basic conditions for the existence of enterprises themselves. Currently, any production and business enterprises cannot be separated from environmental conditions, they need the environment to provide raw materials, materials and fuel; need space to operate; need air to breathe; need water for domestic activities, etc. Without environmental factors, enterprises cannot produce. Therefore, the environmental protection is a mandatory requirement according to the provisions of the law. Environmental protection also ensures interests for the people around, is to protect the life of the community.

Corporate social responsibility in environmental protection in order to ensure fair interests between enterprises and the community is mandatory but self-consciousness of enterprises in the process of their operation and development. implementation of regulations of environmental law by enterprises will help enterprises have proper and long-term production and business orientation towards sustainable development, and at the same time create people's trust in enterprises. Otherwise, it will cause a conflict between the interests of enterprises and environmental interests of the community and society.

4.3. Practice of corporate social responsibility in Vietnam in implementing social justice for sustainable development

According to the provisions of Vietnam law, all citizens have right to freely produce and do business in accordance with the law, citizens have right to do what the law does not prohibit. Therefore, organizations, individuals and enterprises headquartered in Vietnam all have equal business opportunities under the law and comply with the law to ensure justice and equality.

In order to ensure the harmonious, fair and equal interests of enterprises - people - State, enterprises must perform their responsibilities towards related parties in accordance with the provisions of law. This is the minimum commitment of each enterprise when participating in production and business. In addition to complying with Vietnam law, enterprises must also comply with international laws, comply with ethical standards in production and business, be philanthropic and humane for the purpose of sustainable development of enterprises and of humanity.

¹National Assembly (2020), *Law on Enterprises*, Clause 4, Article 135, Hanoi, Vietnam.

²National Assembly, 2020, *Law on Environmental Protection*, No. 72/2020/QH14, November 17, 2020, Hanoi, Vietnam.

However, in Vietnam today, besides the positive aspects that enterprises implement their responsibilities to society, showing deep philanthropy and humanity, there are still many enterprises that have not met the requirements of the law, causing inequality in society, leading to unfairness, affecting sustainable development, which is manifested in the following fields.

Firstly, there is a lack of justice in the enjoyment of benefits between employees and enterprises. Currently, although the majority of enterprises comply with contracts for employees, many enterprises still have not properly fulfilled contracts with employees, contrary to the provisions of the law. Therefore, in recent years in Vietnam, there have been many strikes and quittances of employees. According to statistics of the Vietnam General Confederation of Labor, "the number of strike cases in Vietnam has decreased continuously for the past years, from 329 cases in 2017, 214 cases in 2018 and 120 cases in 2019". Although strikes tend to decrease, the nature of the strikes shows an injustice in the payment of salary to employees. According to Mr. Phan Van Anh, Vice Chairman of the Vietnam General Confederation of Labor, "the occurrence of conflicts is also due to the fact that employers fail to comply with the legal provisions of the enterprises for the employees; fail to publicize and make clear the regimes of employees and information of enterprises; low salary, income, working conditions with substandard occupational safety and hygiene, poor quality of shift meals..."¹. Injustice in enjoying benefits between employees and enterprises is one of the issues that need to be prevented to promote sustainable development of enterprises and society.

Secondly, some enterprises produce and trade in inferior goods, counterfeit and imitated goods unfairly to consumers. Currently, in general, the majority of production and business enterprises is practicing social responsibility towards consumers in accordance with the provisions of the law, many enterprises are praised, rewarded, applying the justice between product quality and product and service quality at the expense of consumers, creating satisfaction for consumers. However, there are still many enterprises that have not shown their responsibility to consumers, they find all tips and tricks to deceive consumers. For example, the investigation police agency of Public Security of Dong Nai province prosecuted a case of trading in millions of liters of fake and inferior gasoline. "From March 2020 to February 2021, Huu and Vien and their accomplices transported 48 shipments with total of more than 198 million liters of fake gasoline (valued nearly VND 2,800 billion). In which, 196 million liters of smuggled gasoline were consumed, helping Huu and his accomplices gain hundreds of billions of dong illegally ². Or the Ministry of Public Security has just prosecuted and arrested many leading officials related to the health industry recently due to overpriced Covid-19 test kits related to Viet A company in order to profiteer trillions of dong.³ These are just typical cases, in addition, there are many forms of fraud that enterprises, production and business organizations have been implementing to profiteer, causing great damage to consumers in Vietnam, causing injustice and frustration in public opinion.

Thirdly, some enterprises delay the fulfillment of their social responsibility for tax obligation to the state. Although tax payment is an obligation and responsibility of each enterprise under the legal provisions, there are still many enterprises that do not fulfill their commitments as prescribed, there is a lack of justice between the interests of enterprises and the interests of the State. Enterprises find ways to pay taxes late or find loopholes in the law to evade the tax payment, causing thousands of billions of dong damages to the country. For example, for the past years, thanks to inspection and examination by state agencies, many enterprises have been found to be tax evasion and tax arrears such as Coca-Cola Vietnam, Heineken beer company, Bong Mieu gold company in Quang Nam, etc. were late for paying taxes, delayed paying taxes and tried to evade tax obligations⁴. The phenomenon that some enterprises fail to perform or evade social responsibility for tax obligation of the State, especially FDI enterprises and foreign-invested enterprises, is a manifestation of injustice, unfair competition, enterprises only focus on their interests while the interests of the state are ignored, causing inequality in society.

Fourthly, some enterprises, when engaged in production and business activities, violate the public interest, violate environmental protection and have not had a long-term vision for sustainable development. For the past years, most enterprises have well performed their responsibilities to the community, participating in many practical activities for the society. However, there are also many enterprises that have not identified their sustainable development objective, focusing only on their immediate benefits, not caring about the interests of the community. This injustice will affect the sustainable development of enterprises as well as the sustainable development of society. According to the Monitoring Report of the Science, Technology and Environment Committee of the National Assembly, "the proportion of industrial parks with centralized wastewater treatment systems in some localities is

¹ Hang, T., *28 collective work stoppages occurring nationwide before and after Tet*, February 15, 2022, <https://thanhvien.vn/28-cuoc-ngung-viec-tap-the-xay-ra-tren-can-nuoc-truoc-va-sau-tet-post1429768.html>

² Loc, A., *Case of 2.7 million liters of fake gasoline: Proposal to prosecute 74 defendants for smuggling and taking bribes*, February 6, 2022, <https://tuoitre.vn/vu-27-trieu-lit-xang-gia-de-yi-tru-to-74-bi-can-toi-buon-lau-vanhan-hoi-lo-20220206141421457.htm>

³ Thanh, N., *So far, 2 former ministers and more than 60 people have been prosecuted in connection with Viet A case*, June 9, 2022, <https://tuoitre.vn/den-nay-2-cuu-bo-truong-va-hon-60-people-bi-khoi-to-lien-quan-vu-viet-a-20220609100311007.htm>

⁴ Thanh, L. & Hong, A., *From Coca-Cola Vietnam's 821 billion dong tax debt case: Preventing 'big guys' from tax evasion*, 11/01/2020, <https://tuoitre.vn/tu-vu-821-tino-thue-cua-coca-cola-viet-nam-chan-cac-ong-lon-tron-thue-20200111081800594.htm>

very low, even only 15 - 20% in some places (such as Ba Ria - Vung Tau province, Vinh Phuc province...). Some industrial parks have built a centralized wastewater treatment system but hardly operate to reduce costs¹. The fact that enterprises are finding any way to reduce costs and increase profits but affect the interests of the community not only violates the law but also violates the humane ethical standards of the society.

In general, at present, corporate social responsibility in implementing social justice for sustainable development in Vietnam is giving many problems that need to be dealt with. Especially, there is a lack of justice between the interests of enterprises – the interests of the people and the interests of the state; between short-term and long-term benefits. To contribute to overcoming these limitations, the article draws some following conclusions and recommendations.

5. Some solutions to improve the corporate social responsibility in implementing social justice for the purpose of sustainable development in Vietnam

Firstly, it is necessary to improve the legal system to strictly settle cases of evading the implementation of their social responsibilities. Currently, although the law has had many detailed regulations for business activities, there are still many loopholes, so some enterprises often find any way to circumvent the law to gain illicit benefits for them, causing inequality in society. Therefore, the improvement of the legal system clearly stipulates that if enterprises fail to fulfill their social responsibilities, they will be fined with corresponding levels, must be resolutely settled without screening or tolerance. Moreover, the competent authorities need to publicize information about enterprises that are inactive in tax obligations, inactive in community activities, enterprises that produce and trade in fake, counterfeit and inferior goods and enterprises that violates the environment ... so that consumers and the whole society know and exclude such products in order to bring justice to society.

Secondly, raise legal awareness for enterprises, employees, people and consumers. Currently, some enterprises are aware of the law, even very good at and knowledgeable about the law, but the sense of implementing social responsibility according to the law to ensure justice in society is very poor, even deliberately violate the law to realize illegal benefits, causing social injustice. Therefore, it is necessary to improve the legal system to settle strictly with the ultimate level sanction, even criminal frame in order to improve the social responsibility of enterprises, ensure the harmony of interests between enterprises and people - State. As for the employees, besides the protection of state agencies according to the law, employees themselves must learn the law to protect their own legitimate interests, and at the same time take responsibility for fighting against wrongdoings of enterprises that infringe upon one's own legitimate interests as well as the interests of the community and the state.

In addition, for consumers, for the social community, state management agencies need to propagate and educate the legal awareness so that consumers as well as the social community have a basis to condemn and fight or send information to the authorities in charge of business management. Currently, law on consumer protection, law on environmental protection, tax law has been prescribed, but consumers as well as society have not fully acquired them. Therefore, the management agencies need to raise more awareness for consumers and society to ensure that corporate social responsibility is implemented fairly and equally, contributing to sustainable development of enterprises and society.

Thirdly, improve the management role of the state over enterprises. Currently, a number of enterprises have not complied or have not fully complied with the provisions of the law on social responsibility, partly due to the management of the state, especially the responsibilities of agencies assigned to supervise, inspect, check and manage enterprises, production and business organizations and individuals but fail to fulfill their responsibilities and let loose their management. They even screen and abet the violating enterprises. Therefore, state agencies need to select and employ cadres who are competent, have a sense of responsibility for the tasks assigned by the state and the people. At the same time, promote the leading role of the people, let the people participate in supervision. However, in order for the people to supervise and exercise their leading role, the state needs to make activities of enterprises and of specialized agencies become public and transparent in accordance with the law to avoid the screening and serve the private interests of enterprises and managers, while the interests of employees and the common interests of the people are infringed, causing social injustice.

5. Conclusion

In short, in order to contribute to the sustainable development of enterprises, enterprises need to perform their social responsibility fairly and equally in accordance with the law as well as comply with ethical standards of humanity. Corporate social responsibility is implemented in many aspects, in many aspects, but basically, enterprises need to perform social responsibility in a fair way for employees, consumers, for tax obligation of the state, for social community and for the environment, etc. However, at present, besides enterprises that perform their social responsibility to ensure harmony between the interests of the State - enterprises - people, there are still many

¹ Anh, H., *Settling "hot spots" of water pollution in 2022*, May 10, 2022, <https://moitruong.net.vn/xu-ly-nhung-diem-nong-ve-o-nhiem-nguon-country-in-nam-2022-2168.html>

enterprises that have not implemented social responsibility in their production and business activities. Therefore, recommending solutions to further enhance the responsibility of enterprises in implementing social justice for sustainable development is extremely important for Vietnam at present.

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