



Implementing Corporate Social Responsibility Towards Sustainable Development: Empirical Evidence In The Vietnamese Textile Industry

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Abstract

Research purpose:

This paper explores corporate social responsibility (CSR) activities in the Vietnamese textile industry with empirical evidence from the largest textile and garment company, Vinatex.

Research motivation:

Corporate social responsibility (CSR) should be intrinsically connected to the concept of sustainable development, as it is a pressing and worldwide necessity of modern advancement. The research on CSR in the Vietnamese textile industry is motivated by the sector's significant role in the national economy and its environmental and social challenges. As global demands for ethical and sustainable practices grow, Vietnamese textile firms face increasing pressure to adopt CSR. Investigating CSR in this industry can uncover how companies balance profitability with ethical obligations, environmental stewardship, and worker welfare. Understanding these dynamics can offer insights into enhancing the industry's global competitiveness while also aligning with international standards, contributing to sustainable development, and improving the quality of life for workers and communities.

Research design, approach, and method:

We collected information on CSR initiatives that have been implemented in Vinatex from their annual reports during 2017 and 2022. The content analysis method was employed to identify CSR activities, categorize them, and evaluate their results.

Main findings:

It can be said that Vinatex has adopted a methodical and strategic approach to its human resource training policies for the corporation. The achievements that Vinatex has attained are a clear highlight of the corporation's CSR policies and a bright spot in the Vietnamese textile industry. Vinatex has been actively carrying out compulsory CSR initiatives such as compliance to general legal regulations and those specific to environment preservation. CSR towards customers has not been identified as a priority for the Group.

Practical/managerial implications:

Our findings imply that focusing on CSR towards employees is an appropriate approach for textile companies in emerging markets. However, in the long term, textile companies should diversify their CSR activities towards more stakeholders, particularly customers and the community.

Keywords: Corporate social responsibility, textile industry, Vietnam

1. INTRODUCTION

Corporate social responsibility (CSR) must be inherently linked to the issue of sustainable development, as it is an urgent and global imperative of contemporary progress. Market competition is becoming fiercer than ever. The ever-rising demand of customers is prompting society to have a more stringent outlook on corporations' responsibility towards the community. These circumstances mandate corporations striving for sustainable development to always comply with

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standards regarding not only apparent ones such as production quality and adequate profit and super-profit margins, but also environmental preservation, safe and secure job settings, gender equality, the rights of employees to training and development; all of these must work towards the amelioration of social welfare, displayed through specific actions such as charity work and volunteering organizations. Within each industry sector, the connotation of CSR is flexibly adapted into their procedures due to the divergence in each sectors' specific production and business protocols.

Over the years, the development of Vietnam's textile and garment industry with an export-oriented approach has made significant contributions to Vietnam's GDP, with export value accounting for 10 to 15% of the annual GDP. This industry has created numerous jobs and has helped elevate Vietnam's position on the international stage. Currently, Vietnamese textile and garment products are present in over 150 countries and territories worldwide, making Vietnam one of the top five garment exporters globally, holding a market share of about 4-5%, with key export markets being the US, the EU, and Japan (accounting for 75%). However, along with the industry's growth, CSR-related issues have increased.

The textile industry has the notable characteristic that customers play a crucial guiding role in the industry's value chain. Vietnamese textile and garment enterprises occupy a relatively low position in the global value chain. Most companies primarily engage in subcontracting methods. A significant concern is that in the process of subcontracting textile products, many stages involve environmental pollution and labor-related CSR issues. Meanwhile, the pressure to implement CSR is increasingly mounting on Vietnamese enterprises as customers in export markets demand more adherence to international regulations on green and sustainable production. Western countries are imposing "soft" trade barriers, which include technical standards, anti-dumping issues, CSR requirements, and cleaner, greener production. These factors pose challenges and risks for enterprises (Hoang, 2015). As Vietnam integrates more deeply into the global economy and participates more in bilateral and multilateral agreements, the pressure to implement CSR in the textile industry will continue to rise.

Therefore, this study aims to explore CSR activities in Vietnam's textile and garment industry, focusing on a specific case study of the Vietnam National Textile and Garment Group (Vinatex), which has maintained a leading position in the industry for many years. We analyze Vinatex's situation to identify good CSR practices that other textile and garment industry enterprises can reference.

2. LITERATURE REVIEW

2.1 Corporate social responsibility (CSR)

According to Sethi (1975), social responsibility implies elevating corporate behavior to a level that is consistent with prevailing social norms, values, and expectations. Carroll (1979) further highlighted the primary role of any business is to generate profit by selling products and services to society, asserting that corporate social responsibility includes society's expectations of economic, legal, ethical, and philanthropic aspects toward organizations at a given point in time.

Thus, the scope of CSR encompasses various aspects related to a company's conduct towards relevant stakeholders and subjects throughout its operations. This includes producers, marketers, consumers, local material suppliers, employees, and shareholders. Additionally, it involves responsibilities for protecting resources and the environment, which fundamentally translates to a shared responsibility for the community's welfare. This includes humanitarian activities, charitable efforts, and contributions to the overall development of the country.

The concept of CSR has evolved significantly over the past few decades. Early CSR initiatives were primarily philanthropic, focusing on charity and community development. However, modern CSR encompasses a broader range of activities aimed at ensuring sustainable business practices, ethical labor conditions, and environmental stewardship.

2.2 Stakeholder theory and corporate social responsibility (CSR)

Stakeholder theory is presented by R. Edward Freeman in his work "Strategic Management: A Stakeholder Approach." Freeman argued that a company's CSR should not only be considered in relation to shareholders but must also extend to many other relationships. This theory clearly states that stakeholders are defined in a very broad sense, including all parties affected by the company's activities. Stakeholders include employees, suppliers, creditors, and the local community. According to this theory, shareholders are just one of the stakeholders, and the interests of employees, creditors, and other stakeholders must be considered when the company makes decisions. Thus, the stakeholder theory suggests that the company impacts many parties, including employees, creditors, suppliers, etc. Shareholders might lose their entire investment, and employees might lose their lifelong jobs. Consumers are affected by decisions related to the price or quality of products. A system based on shareholder value theory cannot address these issues (Freeman, 2010).

Hence, for a company to succeed, it must consider the interests of all stakeholders. Consequently, the stakeholder theory reflects the contemporary trend of modern society, in which enterprises rely more on the social responsibilities they undertake in light of the increasing concern for the environment. Moreover, increasing evidence indicates that the utmost resource is human capital rather than financial capital. Thus, the most pressing issue for companies is the need to combine

the knowledge and experience of each individual employee. As such, these companies must take into account wage earners' interests rather than solely focusing on that of shareholders.

2.3 Corporate social responsibility in the textile industry

Corporate Social Responsibility (CSR) has become a critical component of modern business strategy, particularly in industries with significant social and environmental impacts, such as the textile industry.

In the 1990s, the textile industry faced increasing scrutiny over labor practices, particularly in developing countries. High-profile cases of sweatshops and child labor brought negative attention to major brands, prompting initial CSR efforts focused on improving labor conditions (Locke, 2003). These efforts were largely reactive, driven by external pressures rather than proactive corporate strategies.

Today, CSR in the textile industry is more structured and integrated into corporate strategy. Frameworks such as the United Nations Global Compact and the Global Reporting Initiative (GRI) provide guidelines for companies to report on their social and environmental performance (Kolk, 2005). Companies are expected to adhere to international labor standards, reduce environmental footprints, and engage in fair trade practices.

The textile industry is known for its significant environmental impacts, including water pollution, excessive water usage, and high carbon emissions. CSR initiatives in this area focus on sustainable sourcing of raw materials, reducing waste, and implementing cleaner production technologies (Fletcher, 2008). The adoption of circular economy principles, such as recycling and upcycling, is also gaining traction (Bocken, 2016).

Despite the progress, the textile industry faces several challenges in implementing effective CSR. These include the complexity of global supply chains, varying regulatory environments, and the need for continuous monitoring and improvement.

3. MATERIALS AND METHODS

3.1 Research context

In 1995, Vietnam Textile and Garment Corporation, the predecessor to Vietnam National Textile and Garment Group, was established through the merger of companies under Vietnam Textile Corporation and the Union of Import-Export Garment. In 2005, Vietnam National Textile and Garment Group was founded via the reorganization and restructuring of Vietnam Textile and Garment Corporation and its subsidiaries according to Decision 314/22005/QĐ-TTg dated December 12th, 2005, with the parent company - Vietnam Textile - Garment Group established according to Decision 316/2005/QĐ-TTg of the Prime Minister.

In 2010, the Prime Minister administered Decision 974/QĐ-TTg dated June 25th, 2010, regarding the transformation of the parent company - Vietnam Textile - Garment Group into a limited liability company with state ownership. In 2013, the Prime Minister issued Decision 320/QĐ-TTg dated December 8th, 2013, approving the restructuring plan of Vietnam National Textile and Garment Group in the period from 2013 to 2015. In 2015, the Group successfully carried out privatization and IPOs, officially transitioning to a joint-stock company on January 8th, 2015.

Throughout its formation and development over the past 25 years, the Vietnam National Textile and Garment Group (Vinatex) has undertaken various CSR activities, contributing to the sustainable development of the industry and the nation. Firstly, the initiative to implement CSR has been communicated and integrated into the company's vision and mission by the Group's leadership. Vinatex's vision statement is: *"Create value and satisfaction for customers by establishing Vinatex as a leading textile and garment manufacturer in the region and the world, capable of providing customers with comprehensive services across the entire fashion supply chain, with high quality and environmental friendliness."* Thus, the Group's perspective on implementing CSR is clearly reflected in its positive attitude and special attention to environmental issues.

The Group's mission is: *"to achieve high production efficiency by continuously improving management quality and human resource quality, innovating technology, caring for employees' well-being, and being socially responsible."*

From the Group's vision and mission statement, it is evident that the leadership's main perspective is to implement CSR strategically, linking CSR activities with the company's long-term strategy and core business.

3.2 Methods

We collected the annual reports of Vinatex from 2018 to 2022 to analyze the CSR activities that the company has implemented. The content analysis techniques were employed in the present study. Our analysis procedure included three steps. Firstly, we scanned the annual reports to detect CSR-related activities. We applied the stakeholder theory approach to select some keywords for the scanning process. Secondly, we picked up phrases that contain the keywords to sort CSR activities into specific categories, including (1) CSR towards the employees, (2) CSR towards the environment, and (3) CSR towards the community. Finally, we extracted the data and analyzed sentences to evaluate how Vinatex has

implemented its CSR activities.

4. FINDINGS, DISCUSSIONS AND IMPLICATIONS

4.1 Analysis of CSR activities at Vinatex

Due to the labor-intensive nature of the textile industry and its direct impact on the environment, Vinatex focuses on three basic categories of CSR activities, including (1) Labor relations policies, (2) Environment and energy, and (3) Community activities. These are the activities that the Group has disclosed in its annual reports from 2017 to the present. We have analyzed the content of Vinatex's annual reports from 2017 to 2022 and drawn the following results regarding its CSR implementation.

4.1.1 CSR towards the employees

According to Vinatex's annual report for 2020, among the various CSR activity groups, the Vietnam National Textile and Garment Group (Vinatex) prioritized CSR initiatives concerning labor relations. Firstly, it is important to highlight the Group's efforts to ensure that the average wage for a worker is higher than the industry average in the textile sector (Table 1).

Table 1. The number of employees and average income at Vinatex from 2017 to 2022

	2017	2018	2019	2020	2021	2022
Number of employees (person)	84,561	84,185	78,909	70,711	65,553	61,956
Average income (million VND /person/month)	7.07	7.55	8.09	8.05	8.40	9.69

(Source: Vinatex's annual reports, 2017-2022)

The data in Table 1 shows that despite the large number of employees, the average monthly income of workers has tended to increase from 7.07 million VND to 9.69 million Vietnamese dong from 2017 to the present, consistently exceeding the industry average by about 30%. Survey results from the Labor Relations Department of the Vietnam General Confederation of Labor in 2018 indicated that the textile industry has the lowest basic wages among sectors, at 4.225 million VND, which is not sufficient to meet the basic needs of workers. Overall, the lives of workers in the industry are still difficult, with many garment workers earning insufficient wages. Therefore, in the general context of the Vietnamese textile industry, Vinatex's wage is desirable for many workers. This demonstrates that Vinatex's leaders value their workers and strive to ensure they receive a living wage.

At Vinatex, employees also enjoy other welfare benefits such as telephone allowances, fuel allowances, company-provided transportation to and from work, and lunch. Most companies within the Group have canteens and organize meal preparation for workers on shifts, ensuring food safety and hygiene. From 2019 onwards, many member companies of the Group have also developed clean vegetable gardens, providing various types of vegetables for workers' meals during shifts.

Some companies have built housing areas for employees who do not have affordable housing options. Others provide financial support for employees to rent housing. Additionally, to meet the needs of employees with young children, some companies organize daycare centers to ensure peace of mind for working parents. This is a very humanitarian CSR activity and meets the expectations of textile workers, with over 80% of workers being women.

Furthermore, Vinatex regularly organizes vacations and tours for employees to recuperate after periods of intense work, rejuvenating their energy. From 2017 to the present, the application of voluntary welfare policies by the enterprise has contributed to ensuring the health and improving the productivity of workers.

Vinatex also implements many other CSR activities, such as ensuring occupational safety. Workers are provided with adequate working equipment and personal protective equipment according to the requirements of each position. Workers are also trained in occupational safety and technical operation of equipment with strict safety requirements.

Units with a large workforce in the Group have medical rooms for health counseling and timely first aid. A notable point is that the Group has a Healthcare Center managing the entire healthcare system at member units and a Textile Hospital serving healthcare, regular health check-ups, early detection of diseases, especially those related to occupations, for timely treatment of workers. Sick employees are visited, encouraged, and provided with sick leave allowances from the Union and enterprise funds.

With the perspective that labor is a resource and a decisive factor in the development of the enterprise, Vinatex always

pays attention to training policies, building and developing a team of skilled experts and workers.

The Group encourages and sponsors employees to participate in training courses suitable for each individual's career development plan, providing opportunities for them to experience various jobs for practical training. Workers employed in production positions receive vocational training after recruitment and job placement.

In addition to self-organized training within the enterprise, the Group's Management Training Center collaborates with three universities and colleges under the Group, functional departments of the Group, and reputable training institutions to organize many training courses, workshops, and conferences to supplement knowledge and enhance professional capacity for managerial and technical staff of the Group and its member units, with over 300 trainees trained per year. In 2020, despite the impact of COVID-19, the Group managed to organize two in-house training programs with over 100 participants. Besides, in 2020, Vinatex focused on training in control activities. The Group organized training and awarded certificates to 50 trainees participating in the Control Officer course, bringing practical efficiency to the Group's control activities while enhancing the capacity and quality of human resources for the Group and its member units.

The universities and colleges under the Group are currently training over 17,000 students. These schools provide nearly 10,000 workers to member enterprises and the market each year. 2020 marked the first graduating class of the Hanoi University of Textile and Garment Industry, supplying over 400 bachelor's degree graduates to businesses in the industry and the market.

4.1.2 CSR towards the environment

Vinatex's main production sectors include spinning, weaving, dyeing, garment manufacturing, and product distribution. Waste generated from these activities includes wastewater, air emissions, and solid waste. The nature of textile and garment industry operations generates significant environmental waste, especially in the dyeing process. At Vinatex's units, wastewater is treated in compliance with regulations before being discharged into the environment. Solid waste such as cotton stuffing, waste cotton, and fabric scraps are collected and reused for purposes such as mushroom cultivation and stuffing materials.

Currently, 100% of Vinatex's production units have dedicated departments for environmental issues. However, only a few units have specialized personnel, with the majority being technical staff from factories and workshops who also handle environmental protection duties.

Some information about energy consumption and water consumption is presented in Table 2.

Table 2. Energy and water consumption at Vinatex from 2017 to 2022

Criteria	2017	2018	2019	2020	2021	2022
1. Energy consumption(TOE/year)						
Direct energy consumption	44.702	12.057	45.218	13.288	25.647	81.833
Indirect energy consumption	47.727	52.209	10.404	35.348	9.486	5.200
Total energy consumption	94.429	64.266	55.622	48.636	35.133	87.033
2. Water consumption(m3/year)						
Production water	N/A	N/A	953.062	1.024.579	1.313.304	1.868.784
Domestic water	N/A	N/A	624.238	411.683	575.677	973.629
Total water consumption	3.453.320	2.569.051	1.577.300	1.436.262	1.888.981	2.842.414

(Source: Vinatex's annual reports, 2017-2022)

Overall, energy and water consumption levels have been effectively reduced, demonstrating Vinatex's commitment to implementing environmentally friendly CSR solutions, including the use of solar energy. In 2020, various units within the Group produced 11Mb of clean electricity from solar energy (solar power on roofs) to support production and grid connection. This included approximately 1.7Mb from Phu Cuong Fiber, 259kwp in Trieu Phong and 830kwp in Da Nang by Hoa Tho, 3Mb in Nghi Loc and Nam Dan by Hanosimex, 2Mb by Dong Phuong, 2Mb by Phu Bai, and 1Mb by Viet Tien. In addition to reducing energy consumption, Vinatex regularly conducts energy audits every three years for units consuming over 1000 TOE (tons of oil equivalent).

Regarding water consumption, Vinatex has implemented water-saving measures resulting in a significant reduction in water usage. Table 2 shows that water consumption in 2020 decreased by nearly 30% compared to 2017.

Vinatex strictly adheres to regulations regarding wastewater treatment. Wastewater from dyeing and weaving meets the required effluent quality standards. Harmful substances are properly stored, collected, transported, and treated in accordance with regulations.

The working environment is always ensured to be well-ventilated and clean. Industrial landscape environments are maintained to be clean and beautiful. Solutions to reduce dust and fine cotton fiber pollution in production areas are implemented, ensuring the health of workers. For textile factories, Vinatex optimizes ventilation and air conditioning systems to maintain stable indoor temperatures suitable for workers' production conditions.

The Group develops an Environmental and CSR Action Plan (ESMS) for the following year based on the previous year's results and issues the plan to all units in which the Group holds over 51% ownership, mandating compliance with environmental protection regulations. Additionally, Vinatex organizes specialized training sessions for technical staff responsible for the environment, energy conservation, and occupational safety and health for its member units. Through these efforts, the Group continues to disseminate awareness of environmental protection in production and living environments to all employees.

4.1.3 CSR towards the community

From 2017 to the present, annually, Vinatex and its subsidiaries have supported the "For the Poor" fund and the "Gratitude Repaid" fund with hundreds of millions of dong to assist and help the poor and those who have contributed to the revolution.

Additionally, Vinatex also implements annual charity programs on various themes and in different locations. In 2015 and 2016, the Group organized visits and Tet gift-giving to people in highland districts in Bac Giang and Tuyen Quang provinces, with a total amount exceeding 500 million dong. By 2017, the scale of Tet gift-giving activities to people in remote areas across the country expanded, with the value of gifts reaching billions VND.

Another meaningful charity activity reflecting the tradition of mutual assistance of the Vietnamese people is supporting flood victims. In 2017, the Group directly visited, provided meals and clothing, and supported workers at textile factories and people in Ha Tinh and Quang Binh provinces affected by floods, with a total amount of 1.125 billion dong.

Participating in supporting the development of local communities is also an activity actively carried out by Vinatex. The Group and its member companies have participated in the "Joining Hands for New Rural Development" movement from 2017 to the present, with annual contributions totaling tens of billions of dong.

Furthermore, a community support activity that Vinatex regularly implements each year is participating in the "Humanitarian Blood Donation" program. The Group and its subsidiaries have mobilized officials and workers to actively participate in voluntary blood donation at the National Institute of Hematology and Blood Transfusion (in the North) and at the Blood Transfusion Center of Cho Ray Hospital (in the South). This is a practical, meaningful, and profoundly humane activity. In 2020, the Group also organized free medical examinations and medication distribution for the poor and the sick who cannot afford health check-ups. This activity helps share with those in difficult circumstances.

The Group also participates in supporting the development of Son Dong, a poor district in Bac Giang province, under the government's 30A program, with activities such as building medical stations, ensuring employment for 300 regular workers with an average income of 5 million dong per month, and maintaining free meals for them at 15 thousand dong per serving.

In 2020, when the COVID-19 pandemic spread to Vietnam, the Group took the initiative to produce antibacterial fabric masks, contributing to Vietnam's successful pandemic prevention efforts. The Group donated nearly ten million antibacterial fabric masks to hospitals, communities, and vulnerable workers affected by the pandemic.

4.2 Discussion and implications

It can be said that Vinatex has adopted a methodical and strategic approach to its human resource training policies for the corporation. The achievements that Vinatex has attained are a clear highlight of the corporation's CSR policies and a bright spot in the Vietnamese textile industry.

Vinatex has been actively carrying out compulsory CSR initiatives such as compliance to general legal regulations and those specific to environment preservation. CSR towards clients has not been identified as a priority for the Group. The research result is strikingly analogous to previous studies in China, India, and Brazil. However, some studies on enterprises in the textile industry have shown that external CSR activities, such as CSR towards the community and customers, are more emphasized. For example, in Kukk's (2017) study on textile enterprises in Estonia, CSR towards the community is the focus of the enterprises.

Our findings indicate that textile and garment enterprises in developing countries, with limited financial resource, should focus on internal CSR activities like the case of Vintatex in this study. When businesses focus on employees, they will more optimally use their limited resources for CSR activities and can be highly effective because employees are the most important direct stakeholders with the company. Implementing CSR towards employees will increase employee job satisfaction and their engagement with the business. Therefore, businesses will have more benefits when focusing on CSR towards employees. However, in the long term, textile and garment businesses also need to diversify CSR activities aiming at the customers and the community.

5. CONCLUSION

In the industry's development orientation, sustainable development is becoming an intrinsic need for textile and garment enterprises if they want to firmly expand into the global market. At the beginning of 2020, the 150 largest fashion brands in the world committed to sustainable development. This commitment, proposed by French President Emmanuel Macron and named "The Fashion Pact" on climate, aims to achieve zero emissions by 2050, reduce the environmental impact of fashion, protect biodiversity and the oceans, focus on cutting single-use plastics by 2030, and limit ocean pollution by microfibers when washing clothes made from synthetic materials. This pledge also requires fashion brands to grasp the trend of the "circular economy," which includes innovative recycling and reuse activities, creating designs for reusable garments.

Vietnam's textile and garment industry cannot be excluded from the global supply chain, so in 2020 and the following period, the requirements for greening and sustainable development of Vietnam's textile and garment industry are irreversible trends. The Vietnamese textile and garment industry has set specific targets for 2020 and a vision for 2025 with an export turnover of \$42 billion, an increase of 7.7% compared to 2019, and a target of \$60 billion by 2025. Enterprises employed 2.95 million workers in 2020, an increase of 3.5% over the previous year, and are projected to employ 3.5 million people by 2025.

With the industry's sustainable development trend, implementing CSR has become more imperative than ever. Due to the industry's labor-intensive nature, CSR activities related to workers need to continue to be emphasized. Moreover, in line with the global trend, the development has led to the reality that many fashion and textile enterprises in Vietnam are striving to achieve three important areas of sustainability: social, environmental, and financial, as part of their sustainability criteria. Many enterprises in the industry are starting to equip wastewater treatment equipment to produce drinkable water directly. Many textile and garment factories are focusing on using more sustainable materials such as organic cotton, low chemical reserve cotton, bamboo, and synthetic fibers, indicating a growing awareness and responsibility towards the environment (Nayak et al., 2022).

However, the rapid development of the textile and garment industry, with a vast number of processing factories, inevitably brings about environmental issues. Research shows that Vietnam ranks fourth globally in plastic waste pollution into the sea, alongside soil pollution due to pesticide use in cotton cultivation. Additionally, the fast-fashion industry, coupled with the abundant wallets of consumers, leads to more garment disposal, while the awareness of reuse, recycling, and the use of environmentally friendly products and package remains low among fashion customers in Vietnam. Specifically, the number of companies engaged in reusing or upgrading old clothes is very low. As a result, many old and outdated clothes end up in landfills, creating a serious environmental problem in Vietnam (Nayak et al., 2022).

Therefore, the CSR challenges facing Vietnam's textile and garment industry for sustainable development are and will continue to be a difficult problem, requiring the strong involvement of the government, state management agencies, and the firm commitment of enterprises in the industry.

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