



Original Article

The impact of corporate social responsibility on employee's organizational trust: Empirical evidence from garment enterprises in Vietnam

Nguyen Thi Bich Loan*, Nguyen Thi Minh Nhan, Nguyen Thi Tu Quyen

*Thuongmai University
No. 79 Ho Tung Mau Road, Cau Giay District, Hanoi, Vietnam*

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Abstract: Organizational trust can be seen as an effective determinant of positive behaviors and attitudes of employees. Implementing corporate social responsibility is suggested as a solution to establish organizational trust. This research aims to provide new insights into four elements of corporate social responsibility affecting organizational trust of employees. Hypotheses were developed as a result of the critical review of relevant studies and then tested using quantitative survey data. The main results of the study were based on a database collected through a questionnaire survey in 2024 administered to 526 people in 38 Vietnamese garment enterprises. CFA analysis, SEM analysis, Bootstrap testing and multi-group analysis were applied to test hypotheses. The result indicates that economic responsibility, legal responsibility, ethical responsibility and philanthropic responsibility are positively related to employee's organizational trust in Vietnamese garment enterprises. Of the four elements of corporate responsibility investigated, legal responsibility exerted the strongest influence.

Keywords: Corporate social responsibility, employee's organizational trust, garment enterprises in Vietnam.

1. Introduction

The term "corporate social responsibility" (CSR) was officially formalized in 1953 when H.R. Bowen published his book "The Responsibility of Entrepreneurs" aiming to propagandize and call on businessmen not to harm the rights and interests of others. CSR is not only an important contributor to economic development (Hu et al., 2020) by contributing to

employees, consumers and community as well as environmental issues (Ahmed et al., 2020) but also has a positive impact on business results (Tran & Nguyen, 2020). CSR is considered as an important strategy of enterprises in creating competitive advantages in developed countries (Matten & Moon, 2008). More and more companies realize that they cannot only aim to maximize profits but also have to fulfill their economic, legal, ethical, and philanthropic

* Corresponding author

E-mail address bichloandhtm@tmu.edu.vn

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responsibilities towards the environment, employees, transparent management and sustainable production. It is necessary to discuss all the benefits of implementing CSR in order to convince owners and managers of enterprise to fulfill all their responsibilities. This shows that the role of implementing CSR towards stakeholders is very diverse incorporating elements such as customer loyalty, trust in enterprises, customer satisfaction, employees' satisfaction and commitment. The role of CSR for enterprises has also been published in research studies around the world, encompassing enterprises' brand and firm performance. A lot of papers have explained the impact of implementing CSR on customers or the image of enterprises, however, the number of researches focusing on the impact of implementing CSR on employees and their relationship with organizations such as their commitment and their trust, is still limited. Because of the importance of employees to enterprises, we need to do more empirical studies to show the impact of implementing CSR on the employee's organizational trust in order to give more evidence about the benefit of CSR toward stakeholders.

The garment is a key industry in Vietnam. In terms of exports and imports, it is the sector having the highest level of integration into the world's economy, attracting a large portion of the country's labor force. In June 2023, there were more than 13,000 enterprises operating in this sector, employing about 2 million workers (Vu & Nguyen, 2023). According to the report of VCCI (2021) a lot of enterprises in the garment sector violated regulations and policies on labor safety, working time and rest for worker Laborers often had to work overtime from 2 to 3 hours a day to increase income despite high labor intensity and noisy working environment which had a bad impact on their health. The turnover rate of garment enterprises in Vietnam is high, especially after the Tet holiday. One of the reasons is employees do not trust enterprises much and the commitment between them and enterprises is not high. Moreover, employees in the garment sector are most affected by the waves of layoffs, and the cutting down of working hours from last year. Hence, garment enterprises need to improve their CSR implementation in order to bring more benefit

for enterprises, including the organizational trust of employees.

In the period of competition and economic development, workers have a range of choices and the right to choose a good working environment for themselves. CSR implementation will create job satisfaction (Alafi et al., 2013) and invisible values allowing employees to connect with each other, making them more proud and aware of their companies as well as tightening the relations between employees and the companies (Zhang & Dong, 2022). Job satisfaction and cohesion among employees create organizational trust of workers towards companies (Tamm et al., 2022), improving the quality of work and long-term commitment to the companies.

Based on the reality mentioned above, the article focuses on studying the effect of CSR implementation on the trust of employees in Vietnamese garment enterprises. On the basis of the situation, the authors discuss the results and propose implications for enterprises to strengthen CSR implementation, increasing organizational trust of employees in Vietnamese garment enterprises.

2. Literature review and hypothesis

2.1. Corporate social responsibility

There have been many scholars studying various aspects of CSR and these studies have presented the definitions, roles, benefits of CSR, the factors influencing the implementation of CSR, and have successfully shown the basic theories of CSR (Carroll, 1991). Although CSR is one of the most interesting concepts in the literature, there is no standard definition of CSR (Mozes, 2011). One of the main problems in the literature is to sketch out a conceptual framework of CSR. The author Carrol developed the concept of CSR with four elements described:

Economic responsibility: is expressed through efficiency and growth and is a prerequisite because companies are established firstly for the purpose of seeking profits. Increasing profits and increasing shareholder value are two main economic responsibilities (Schwartz & Carroll, 2003). The economic aspect of a company's CSR is to produce goods

and services that the society needs (Daft, 2003). Further, a company's CSR is to seek a labor supply, discover new resources, promote technological progress, develop products and to distribute production resources such as goods and services in the social system. The economic responsibility scale consists of five observed variables: EcR1- Try to achieve optimal profits; EcR2- Try to improve the productivity of employees; EcR3 - Try to save operating expenses; EcR4 - Continually improve product quality; EcR5 - Establish a long-term strategy for growth.

Legal responsibility: is a part of a "contract" between a company and society. The state is responsible for presenting social norms in laws, so that firms pursue economic goals in a fair manner and meet the standards of society. An organization's legal responsibilities are partitioned into three main categories: compliance; avoidance of civil litigation and anticipation of the law (Toliver, 2016). The legal aspect of the implementation of CSR is that enterprises must fully comply with the formal legal requirements for all parties (Carroll, 1991, 2016). Such laws will regulate competition, protect customers and the environment, promote fairness and security, and provide incentives against misconduct. Through legal responsibility, society forces members to behave in an acceptable manner. Through legal responsibility, society forces members to behave acceptably. The legal responsibility scale consists of four observed variables: LR1 - Comply with laws in doing business; LR2 - Comply with the principle of publicity and transparency on the recruitment and welfare of laborers; LR3- Produce products meeting the requirements of laws; LR4 - Always know relevant laws and regularly update employees.

Ethical responsibility: is ethical rules and values which are socially acceptable but are not regulated. Enterprises carry out ethical responsibility by avoiding harm to the society, respecting human rights, and doing the right and fair things. It is suggested that stakeholders as well as the general public have certain expectations for an organization, which include responsiveness to both domestic and global ethical imperatives (Schwartz, 2003). This aspect relates to things which companies consider as rightness and fairness, over and above the legal requirements, including

behaviors and activities that organizations, communities and society expect from the companies even though these things are not regulated in laws. The ethical aspect of a firm is often shown through the moral principles and values that are presented in its mission and strategy statements (Carroll, 1991, 2016). The ethical responsibility scale consists of 5 observed variables: EtR1 - Ethical compliance in doing business; EtR2 - Take measures to protect workers reporting misconduct at workplace; EtR3- Be recognized by the community as a credible enterprise; EtR4 - Provide honest information to partners and customers; EtR5 - Train workers to follow professional standards.

Philanthropic responsibility: is the behavior of firms beyond the expectations of society, such as donations, support for the poor, scholarships, donations to build charity houses, support for flood victims, funding for children in remote areas, financial contributions for community projects, etc. Philanthropic responsibilities involve being a good corporate citizen and include active participation in acts or programs to develop human welfare or goodwill (Sexty, 2014). The difference between philanthropic and ethical responsibility is willingness (Carroll, 1991, 2016). If a company does not implement CSR to this extent, it will be considered as not meeting the standards that society expects. The philanthropic responsibility scale includes 6 observed variables: PR1-Encourage employees to participate in community activities; PR2 - Extract some sources of funding for charity activities; PR3 - Concern about solving social problems; PR4 - Efforts to contribute to society not just for profits; PR5 - Support for local community development; PR6 - A strong sense of CSR implementation not just for profits.

2.2. Organizational trust

Trust is very important in every aspect of social life (Yu et al., 2018). Trust is one of the most important social perspectives that helps people actively confront the social environment and is in all human relationships (Molm et al., 2007). Organizational trust is a concept attracting attention of many researchers (Schockley-Zalabak et al., 2000). Organizational trust is formed on the basis of specific organizational culture values such as behavioral

norms, core values and beliefs, and it refers to employees identifying with an organization and being willing to establish long-term relationships with the organization (Yu et al., 2018). Organizational trust plays an important role in improving the performance of the organization (Prutina, 2016). Even if an organization is large or small and operates in an international or a domestic market, it is necessary to build and strengthen trust in the organization. The organizational trust includes 5 observed variables: OTr1 - Belief that you can develop your capacity and yourself in the organization; OTr2 - Belief that you are fully guaranteed rights and regimes in the organization; OTr3 - Belief that you are respected and recognized in the organization; OTr4 - Belief that the organization leaders always care about personal opinions; OTr5 - Belief that you can develop your capacity and yourself in the organization.

2.3. Hypothesis

Employee perception is subjective because it describes the employee's explanation of organizational activities. The meaning of the process and perception will gradually lead to the employee's attitudes and behaviors (Rodrigo & Arenas, 2008). For example, if an employee has a positive perception of an organization's CSR implementation, he/she can look at the ethical behavior of the organization and respond by showing his/her behavior in the organization. Therefore, implementing CSR will create working effort and belief in the organization by the employees. Researchers have found trust in an organization as an important factor in promoting collaboration within the organization, helping to improve behavior, operate effectively, and maintain long-term relationships with employees (Nyhan, 2000). By conducting a study on CSR and organizational commitment, employees have a preference to work for organizations that are socially responsible (De Roeck & Delobbe, 2012; Ali et al., 2010). CSR was identified as a factor that shapes a company's public image. As such, the level of an employee's commitment to an organization was found to be dependent upon the perception and strength of the firm's CSR policies that are aimed at supporting society, the environment and employees.

CSR regulations and implementation will help employees to be comfortable about the organisation because they create a personal brand in the company and enhance their images (Lee et al., 2013). CSR will positively influence employees' perceptions of the organization. For example, the organization will gain the trust of the employees because they understand that the organization will create cohesion and look after their interests and well-being. The employees will also believe in the organization when they feel comfortable and have good cooperation with the enterprise. When employees know that their organization is involved in CSR activities, it will make them proud to be members of that organization (You et al., 2013). In other words, these employees will support the CSR activities that their organizations are participating in and create benefits allowing them to have trust in the organization. Therefore, implementing CSR will have a positive impact on the belief of the employees in the organization. The hypotheses H1, H2, H3, H4 are proposed:

H1: Implementation of economic responsibility affects positively organizational trust of employees.

H2: Implementation of legal responsibility affects positively organizational trust of employees.

H3: Implementation of ethical responsibility affects positively organizational trust of employees.

H4: Implementation of philanthropic responsibility affects positively organizational trust of employees.

3. Methodology

The research was conducted through quantitative and qualitative research methods to survey and evaluate the implementation status of CSR towards employees in Vietnamese garment enterprises, including:

(i) Designing questionnaire

From the collected theoretical foundations, the observed variables were shown on a 5-point Likert scale (1- I strongly disagree to 5- I strongly agree). The qualitative research was implemented through in-depth interviews with 10 experts who have knowledge about CSR. The results of qualitative research helped to

formulate a quantitative questionnaire consisting of 25 observed variables.

Survey subject: The main subjects implementing CSR are managers and employees. Therefore, two surveyed objects of the research were managers and employees.

Survey content: The content of the survey is specific for each object for the purpose of supplying information in Vietnamese garment enterprises including economic responsibility, legal responsibility, ethical responsibility, philanthropic responsibility, and organizational trust.

Survey time: Surveying took place at Vietnamese garment enterprises from January 2024 to May 2024.

(ii) Processing results

After collecting the questionnaires, the authors cleaned the data, encoded the necessary information and inputted data into SPSS and AMOS 21. After being inputted, data was analyzed:

Step 1: Doing descriptive statistics of the collected data by comparing the frequency between different groups according to the control variable.

Step 2: Assessing the confidence level of the scale through the Cronbach alpha coefficient which must be $\geq 0,6$ and variables with corrected items - total correlation < 0.3 will be rejected.

Step 3: Analyzing Confirmatory Factor Analysis (CFA). Analyzing to determine unidimensionality, convergent validity and discriminant validity of the scale. Then, measuring the suitability of the model with the actual information. If $1 < \text{Chi-square} / \text{df} < 3$, GFI, TLI, CFI, ... are > 0.9 will be considered as a good model (Hair et al., 1998). RMSEA is the

indicator determining the suitability of the model with market data and this value is ≤ 0.08 (Bagozzi & Foxall, 1996).

Step 4: Analyzing Structural equation modeling SEM by the model compatible with the market data.

Step 5: Testing Bootstrap and analyzing multigroups.

4. Research result

4.1. Survey samples

As a normal rule, the sample size must be at least 100, and the smallest sample must have the desired ratio and $n = 5 * k$, in which k is the number of observed variables (Hair et al., 1998). Thus, this study has 25 observed variables; the minimum sample size is $25 * 5 = 125$. To ensure the representativeness of the research, the authors tried to collect the largest number of answered questionnaires.

The garment enterprises in Vietnam were divided into 2 groups: big enterprises and small & medium enterprises. The authors used the stratified sampling method to choose enterprises in both groups. In cooperation with the Vietnam National Garment and Textile Group, the questionnaires were sent directly or via email to 45 garment companies using a simple random sampling method and we received feedback from 38 garment companies operating in cities of Vietnam. Due to access restrictions, the authors used the simple random sampling to select the respondents of each garment companies in the following manner:

Table 1: Structure of survey samples

No.	Criteria	Objects	Number	Percentage (%)
1	Gender	Female	406	77.2
		Male	120	22.8
2	Level of education	Secondary	33	6.3
		High school	170	32.3
		Intermediate, vocational training	258	49.0
		College	57	10.8
		University	8	1.5
3	Position	Manager	113	21.5
		Employee	413	78.5

Source: Data from authors' survey.

For managers: the number of issued questionnaires is 135 (sending each company from 3 to 5 questionnaires for managers including: Chairman, General Director, Deputy Directors, Head of Human Resources department...). The number of received questionnaires is 113 in which 22 questionnaires are invalid due to lack of information.

For employees: the number of issued questionnaires is 455 (in each enterprise, choosing randomly from 12 to 16 employees).

The number of received questionnaires is 413 in which 42 questionnaires are invalid due to lack of information.

In total, 590 questionnaires were issued and 526 valid questionnaires were received. The structure of survey samples is shown in Table 1.

4.2. Factor analysis

4.2.1. Confirmatory factor analysis

Table 2: Pattern matrix^a

	Factor				
	1	2	3	4	5
EcR1	.763				
EcR4	.719				
EcR5	.711				
EcR3	.604				
EcR2	.603				
LR3		.768			
LR2		.683			
LR1		.633			
LR4		.562			
OTr3			.745		
OTr1			.642		
OTr4			.631		
OTr2			.608		
EtR4				.896	
EtR5				.709	
PR5					.684
PR6					.567
PR4					.519

Extraction Method: Principal Axis Factoring.
 Rotation Method: Promax with Kaiser Normalization.^a
^aRotation converged in 6 iterations.

Source: Data from authors' survey.

The results of the exploratory factor analysis (after running 3 times) show that the observation variables are grouped into 5 factors which are named as follows: Economic responsibility factor (including observed variables: EcR1, EcR4, EcR5, EcR3, EcR2); Legal responsibility factor (including observed variables: LR3, LR2, LR1, LR4); Organizational trust (including observed variables: OTr3, OTr1, OTr4, OTr2); Ethical responsibility factor (including observed variables: EtR4, EtR5); Philanthropic responsibility factor (including PR5, PR6, PR4 observed variables). Observed variables

including OTr5, EtR1, EtR2, EtR3, PR1, PR2, PR3 are excluded from the model because the regression weights (< 0,5) do not meet the requirement.

4.2.2. CFA analysis

The CFA result is shown in Figure 1. The value of the Chi-squared index is 328.199 with the value of p is .000. Other indicators: Chi-squared / df is 2.626, GFI, TLI, CFI are all higher than 0.9 [28], RMSEA is 0.056. This indicates that the model is considered as being consistent with the market data.

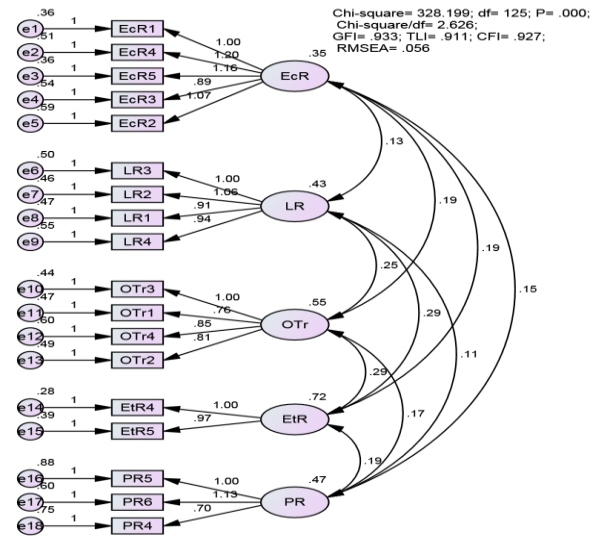


Figure 1: Analysis result of CFA (standard)

Source: Data from authors' survey.

Table 3: Result synthesis of assessing scale reliability

Concept	Number of observation variables	Confidence level		Value
		Cronbach's Alpha	Minimum corrected item - total correlations	
Economic responsibility	5	0.808	0.525	Acceptable
Legal responsibility	4	0.765	0.528	
Ethical responsibility	5	0.768	0.419	
Philanthropic responsibility	6	0.714	0.395	
Organizational trust	5	0.759	0.525	

Source: Data from authors' survey.

(i) Assessing scale reliability: Assessing scale reliability is made through Cronbach alpha coefficient, the minimum corrected item - total corrections and composite reliability. Because the Cronbach alpha coefficients of all concepts are higher than 0.7 and the minimum corrected item - total correlations are higher than 0.3, all scales in the model are reliable (Nunnally, 1994). Thus, the research concepts meet the requirements of value and reliability.

(ii) Unidimensionality: CFA analysis shows Chi-squared = 328.199 with p = .000. Other indicators: Chi-squared / df = 2.626, GFI, TLI, CFI are higher than 0.9, RMSEA = 0.056 < 0.08; the model will be considered as being consistent with market data.

(iii) Convergent validity: If all weighted (standardized) > 0.5, the scale of the concepts achieves the convergent validity (in case that any

observed variable has the weight < 0.5, it will be eliminated but it is not available in this model)

(iv) Discriminant validity: The correlation coefficients between the concepts studied in the model are all positive and < 1, P-values are very small and < 0.05, so the correlation coefficient of each pair of concepts is different from 1 with a 95% confidence level. Therefore, the researched concepts in this model all gain discriminant validity.

4.2.3. Hypothesis testing

The SEM analysis result of regression weight shows that all four factors in the model have an impact on the trust in organization of the employees in Vietnamese garment enterprises. The regression weights of the table are positive, showing that the concepts of ethical responsibility, philanthropic responsibility, legal responsibility, and economic responsibility all

influence the belief in the organization of the employees in the Vietnamese garment enterprises.

Table 4: Standardized regression weights

	Estimate
Otr <--- EcR	.204
Otr <--- LR	.329
Otr <--- EtR	.169
Otr <--- PR	.115

Source: Data from authors' survey.

Standardized regression weights are positive, so the concepts of ethical responsibility, philanthropic responsibility, legal responsibility, and economic responsibility all influence the belief in the organization by the employees in the Vietnamese garment enterprises in the same direction. The legal responsibility factor has the strongest influence with a value of standardized weight of 0.329, followed by the economic responsibility factor with a weight of 0.204, followed by the ethical responsibility factor with a weight of 0.169, and finally, the philanthropic responsibility factor has the weakest impact with a standardized weight of 0.115.

The results of SEM analysis on regression weight supports findings of other researches who also found a relationship with the same direction among impact factors: economic responsibility, legal responsibility, ethical responsibility, and philanthropic responsibility (Alafi et al., 2013). However, the results also show a difference from previous studies in that all four components of CSR have an effect on organizational trust in the same direction. Undertaking the research with service employees, the authors found that only two elements, including economic responsibility and philanthropic responsibility, had an impact on the belief in the organization (Lee et al., 2012); or only legal responsibility had a positive impact on the trust of employee in the organization (Lee et al., 2013). In this study, the most influential factor is legal responsibility, followed by economic responsibility, ethical responsibility and philanthropic responsibility has the lowest impact on belief in the organization of the employees in the Vietnamese garment enterprises. Thus, the impact of the components of CSR implementation on the belief in organization is different depending on the characteristics of each country, each sector of business.

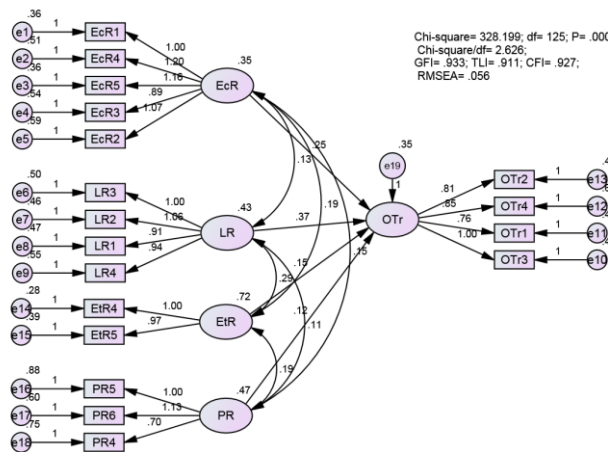


Figure 2: SEM analysis result (standard)

Source: Data from authors' survey.

4.2.4. Bootstrap testing and multi-group analysis

* Bootstrap testing

Are the coefficients in the SEM model well estimated? How to assess the confidence level of the estimates in the research model? To evaluate

the confidence level of estimates, in quantitative methods of sampling, it is common to divide the sample into two sub-samples. Half is used to estimate model parameters and the other half is used for re-evaluation. Another way is to repeat the study with another sample

Table 5: Testing by Bootstrap

	Parameter		Estimate	SE	SE-SE	Mean	Bias	SE-Bias	CR
OTr	<---	EcR	0.204	0.085	0.004	0.250	-0.003	0.006	-0.500
OTr	<---	LR	0.339	0.094	0.005	0.380	0.007	0.007	1.000
OTr	<---	EtR	0.169	0.069	0.003	0.146	-0.002	0.005	-0.400
OTr	<---	PR	0.115	0.085	0.004	0.129	0.005	0.006	0.833

Source: Data from authors' survey.

To assess the sustainability of the research model, the Bootstrap test method is used. The sampling was repeated $B = 1000$ times. From Table 5, we see that the Estimate column shows the normal estimate using the Maximum Likelihood method; the remaining columns are calculated by the Bootstrap method. The Mean column gives us an average of Bootstrap estimates. The Mean column minus the Estimate column is the Bias column. The Composite Reliability (CR) column is calculated by dividing the Bias column by the SE - Bias column. Looking at the table above, we see that the absolute value of CR is very small compared to 2 so it can be said that the bias is very small and is not statistically significant at a 95% confidence level \Rightarrow Estimates in SEM model are reliable.

* Multi-group analysis

In the variable model, the estimated parameters in each model of the groups are not constrained, whereas in the partial invariant model, the measurement components are not constrained but the relationships among the concepts in the research model are bound with the same value for all groups. The Chi-square test is then used to compare these two models. If the Chi-square test shows that there is no difference between the invariant model and variable model ($P\text{-value} > 0.05$), the invariant model will be chosen (because of the higher degree of freedom). In contrast, if there is a difference, Chi-square is significant between the two models ($P\text{-value} < 0.05$) and the variable model is chosen because of its higher compatibility. The purpose of the multi-group analysis is to examine whether the impact of economic responsibility, legal liability, ethical responsibility and philanthropic responsibility on the employees' organizational trust in the Vietnamese garment enterprises are different between the group of managers and the group of workers. We examine the following hypotheses:

H0: Chi-square of variable model equals Chi-square of invariant model.

H1: There is a difference between Chi-square of the variable model and the invariant model.

Comparing the difference between the variable model and the invariant model of the group of managers and the group of workers, we have the table:

Table 6: Comparison between the variable model and the invariant model

	Chi-square	Df
Variable model	544.129	250
Invariant model	547.281	254
Difference	3.152	4
Chidist(3.152,4) =	0.533	

Source: Data from authors' survey.

Table 6 shows that $\text{Chidist} = 0.533 > 0.05$. H_0 is acceptable so the invariant model is chosen because it has a higher degree of freedom Df; that means there is no difference in the effect of economic responsibility, ethical responsibility or philanthropic responsibility to the belief in organization of employees in Vietnamese garment enterprises between the group of managers and the group of workers.

5. Suggested solutions

Several solutions should be applied to increase employees' organizational trust at Vietnamese garment enterprises, including:

5.1. Legal responsibility implementation

Vietnamese legal framework now fully regulates the minimum ethical standards for social subjects, including garment enterprises. According to the inspection report of the garment sector in 2018, there were a number of

garment enterprises which had not yet fully and seriously implemented the legal regulations. The situation of evasion and debt of social insurance contribution and working overtime for more than regulated hours are still popular. Therefore, Vietnamese garment enterprises need to strengthen their legal responsibility in doing business.

The results of the research also show that the implementation of legal responsibility of Vietnamese garment enterprises has a strong impact on the trust and cohesion of employees. This reflects the general trend of society and demonstrates the spirit of “legal compliance” in the activities of the Vietnamese garment enterprises. Moreover, in order to get export contracts of domestic and foreign customers, compliance with the law has become more important than ever. In order to increase the trust and cohesion of the employees with Vietnamese garment enterprises, compliance with legal responsibility is a vital requirement for the development and integration of the Vietnamese garment enterprises.

Vietnamese garment enterprises need to improve the legal knowledge of managers in order to create favorable conditions for business activities and promote the spirit of CSR implementation of entrepreneurs. In addition, because the legal system is very diverse, issued by many agencies and often has additions and adjustments, updating policies and new documents for garment enterprises are facing many difficulties. Therefore, it is necessary to support garment enterprises to easily access the relevant legislation as soon as possible. After updating the legal regulations related to operation, garment enterprises need to deliver training on legal knowledge for employees through periodic or irregular trainings and continuously update the new rules of law on their websites and message boards.

5.2. Economic responsibility implementation

Garment companies implement economic performance well, including requirements of economic development, productivity levels and the desire to achieve and maintain high employment rates to build a comfortable, friendly and open working environment so that employees can consider the company as their home to maintain and develop.

Leaders of the garment enterprises and human resources departments should support other departments in setting specific targets for CSR implementation. Salary regimes and non-financial incentive policies should also be linked to implementation of CSR, for example, when employee has an initiative to improve CSR performance on energy savings or pollutant emissions reduction, he/she should be commended or rewarded by cash. These activities will create trust and the support of the employees in Vietnamese garment enterprises.

5.3. Ethical responsibility implementation

It is important to raise awareness and implementation of ethical standards in garment enterprises doing business in the process of economic development and integration. Apart from complying with legal regulations, it is necessary to keep the prestige in ensuring the interests of the related parties of the garment enterprises. Especially, it is crucial to create, maintain and develop a reliable partnership with customers, suppliers and employees.

The garment enterprises need to detail the programs of ethical responsibility and inform all their employees. It is necessary to have improvements in the implementation of CSR and employees should be allowed to participate more in the activities. In addition, the leaders in the garment enterprises should also seek the aspirations and thoughts of the employees about implementation of CSR, and actively stimulate employees to give initiatives about CSR activities which enterprises should then implement. By this way, the CSR program and ethical responsibility will be adjusted according to the aspirations, which are closely associated with the obligations and rights of employees.

5.4. Philanthropic responsibility implementation

Philanthropic activities should be carried out by the internal garment enterprises to support employees facing difficult circumstances. The enterprises should regularly organize philanthropic activities for these employees so that all employees in the company can participate in and create a bond and beliefs among the employees in the same garment enterprises.

Philanthropic activities for society show caring, garment enterprises can carry out charity activities as a necessary part of their business process to locals. The garment companies can cooperate with local authorities and functional agencies in charity organizations to ensure the right beneficiaries and the right time in process of implementing their philanthropic responsibility.

6. Research limitation

Although the number of received questionnaires is 526 from 38 garment enterprises, these enterprises are located mainly in Hanoi and Ho Chi Minh City. Therefore, the survey does not cover all the garment enterprises leading to nonobjective data. The authors do not include control variables such as enterprise size, type of enterprise, age of the enterprise to test the effect of CSR implementation on the organizational trust of employees in Vietnamese garment enterprises.

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