Social Responsibility of Higher Education Institution in Vietnam

Bachelor Thesis

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In Brno, May 18th, 2017
Abstract


Social Responsibility has been a hot debate for the last decades, having a tendency to be transformed into "a must-do" from "a should-do" in today's world. This research is conducted to uncover mainly social responsibility in Higher Education Institutions. Economic Faculty, Thu Dau Mot University (EF-TDMU) in Vietnam, is selected to be a case study. This study will give answers for questions “How is USR practiced at EF-TDMU compared to Faculty of Business and Economics, MENDELU?”, “How can the EF-TDMU improve to be better in USR?” Overall, the EF-TDMU appears to practice USR passively and it is significantly surpassed by FBE-MENDELU. As a result, the EF is recommended to include USR in their policies and strategies in the long-term. The author highly stresses USR practice not only in higher education, but also from kindergarten to grow and develop a seed of love in kids, love for human beings, nonhuman beings and nature, and a need for expressing love and mindfulness in certain activities.

Keywords: Corporate Social Responsibility (CSR), University Social Responsibility (USR), Higher Education Institution (HEI), ISO 26000

Abstrakt


Sociální odpovědnost byla v posledních dekádách horkou debatou a v dnešním světě má tendenci se přeměňovat z potřebnosti v nutnost. Tento výzkum slouží hlavně k odhalení konceptu Sociální odpovědnosti vysokoškolských institucí. Ekonomická fakulta Univerzity Thu Dau Mot (EF-TDMU) ve Vietnamu byla vybrána pro případovou studii. Tato studie odpoví na otázky „Jak je praktikována USR na Ekonomické fakultě – Univerzita Thu Dau Mot (Vietnam) ve srovnání s Provozně ekonomickou fakultou, MENDELU?“, „Jak se může Fakulta ve Vietnamu zlepšit v USR?“ Celkově bylo zjištěno, že EF-TDMU praktikuje USR pasivně a výrazně ji překoná PEF-MENDELU. Výsledku je EF-TDMU doporučeno, aby zahrnula USR do svých politik a strategií v dlouhodobém horizontu. Autor klade velký důraz na začlenění praxe USR nejen do vysokoškolského vzdělání, ale také do mateřských škol za účelem růstu a rozvoje lásky u dětí, lásky k lidem, nelidským bytostem a přírodě, a potřeby vyjádřit lásku a všímavosti určitým aktivitám.

Klíčová slova: Sociální odpovědnost podniků (CSR), sociální odpovědnost univerzit (USR), vysokoškolská instituce (HEI), ISO 26 000
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**Abbreviations**

CSR = Corporate Social Responsibility  
USR = University Social Responsibility  
FBE = Faculty of Business and Economics  
MENDELU = Mendel University in Brno  
EF = Economic Faculty  
TDMU = Thu Dau Mot University in Vietnam  
FBA = Faculty of Business Administration  
HEIs = Higher Education Institutions  
ILL = Institute of Lifelong Learning  
NGOs = Non-Governmental Organizations  
BE = Business Ethic  
SEAAIR = Southeast Asian Association for Institutional Research  
TBL = Triple Bottom Lines  
IISD = International Institute of Sustainable Development  
CDIO = Conceive Design Implement Operate  
VEF = Vietnam Education Foundation  
SRS = Social Responsibility and Sustainability
1 INTRODUCTION

"I believe that with great wealth comes great responsibility, a responsibility to give back to society and a responsibility to see that those resources are put to work in the best possible way to help the most in need" – Bill Gates.

The world would become better and better if every one, every individual takes social responsibility in daily basis. From these individuals, organizations where they belong to would also take part in social responsibility. Since an individual is a foundation, a root of any activities done by a corporate or an organization regarding to social responsibility.

In general, social responsibility includes ethical behaviors and concerns to community and the environment. Who take charge of social responsibilities? Individuals or businesses? These questions have been a controversial debate until now. Social responsibility has become a vital issue more than ever since a rise in a significant number of problems that need to be solved by organizations worldwide. The great thing is, more and more individuals and organizations are talked into participating in actions with respect to social responsibilities. In addition, there is no doubt that social responsibility has become a key target of many organizations because they can benefit from social engagement. Global warming climate, child labor, and pollution, unethical behaviors, unsafe working environment, etc. all of that adds up to reasons why educational institutions as well as business organizations should take charge of social responsibilities. Regardless of type of industries, either business or education, the importance of building, cultivating, maintaining and fostering social responsibility awareness cannot be denied. It is not far-fetched to say that social responsibility is a must thing everyone should do on a regular basis. The key to building social responsibility awareness is to understand why it is so essential, and it should be one of mission in the first place. Everyone makes a pledge to support societies at heart. They are willing to commit themselves in socially responsible development.

The term Social Responsibility emerged in the 1970s. Through decades, this term has broadened; it is about not only philanthropy, labor right protection and engagement in business fairly, but its range has been expanded, including human rights, environmental conservation, customer care, and prevention from corruption. Many authors have written insightful books and articles about corporate social responsibility (CSR) while there are still a low number of books and articles regarding university social responsibility (USR).

USR has become recently a controversial debate among scholars and practitioners. On traditional viewpoints, universities only handled in the educational area, however, in
today’s world, universities have become one of key roles in “Social Responsibility” awareness transfer; social responsibility concept has been spread, and handled in university. USR is about how universities imply learning – teaching process regarding to social responsibilities; and how universities partner with other organizations and local community to bring their students, learners and scholars great opportunities to have profound knowledge of social responsibility as well as directly engagement in socially extracurricular activities. Hence, students and learners are not only taught about basic understanding in social responsibility but they can also take part in social programs held in local communities in order to strengthen their awareness of their role in community contribution. Universities also apply social responsibility even in campuses so that their students can follow their footsteps.

This thesis will be dedicated to explore Corporate Social Responsibility applied in Higher Education Institutions, specifically, these institutions are the Faculty of Business and Economics, Mendel University in Brno (FBE-MENDELU) and the Economic Faculty, Thu Dau Mot University (EF-TDMU). Doing so, this report will not only give a background of CSR and USR concepts, but also inspect USR implementation at EF-TDMU, which is one example of Vietnamese approaches to economic education. In addition, the study is aimed first and foremost to draw a great attention to the significant importance of USR in particular and Social Responsibility in general, besides to bring some solutions through comparison between both Faculties for future development to EF-TDMU particularly and Vietnamese Higher Education Institutions as a whole.
2 OBJECTIVES AND METHODOLOGY

2.1 Objectives

The aim of this thesis is to make recommendations on the field of Corporate Social Responsibility (CSR) for future improvement to the Vietnamese Higher Education Institution with economic focus – Economic Faculty, Thu Dau Mot University (EF-TDMU).

The main goal of the thesis will be achieved by comparing the current situation at EF-TDMU to the Czech Higher Education Institution – FBE, MENDELU, about awareness, knowledge and usage of CSR principles at both Institutions. The comparison will be conducted based on desk research and benchmarking with an intention to study strategic documents and long-term plans of the institution. Furthermore, qualitative method is also carried out in order to obtain secondary data by interviewing the Faculty representatives. The interviewees are asked based on a questionnaire based on the ISO 26000 standard. By doing so, recommendations are given to the EF-TDMU with assistance about understanding and successful functions of CSR. The result will be economically interpreted.

Research questions:

1. How is USR practiced at EF-TDMU compared to FBE-MENDELU?
2. How EF can do for improvement?

2.2 Methodology

Initial part of this thesis provides theoretical background of CSR and USR. This part describes origins and meaning of CSR/USR together with its benefits and critique. A literature review of books, scientific papers and online sources will be conducted. Second, practical part – results - is based on desk research, qualitative research method and benchmarking.

Interviews with the management of EF-TDMU will help with providing an objective evaluation of the result according to an international standard. Benchmarking will be used to conduct a comparison between two selected higher education institutions. Information of FBE-MENDELU is obtained from the book Responsibility and Sustainability of Higher Education Institutions written by S.Formánková, K.Stevik, R.Kučerová, 2016. The result obtained will assist with suggestions of improvement in CSR to EF-TDMU.
Qualitative research methodology

Interviews with managerial bodies of EF-TDMU are one of means of the research, which are established by questionnaires based on the International Standard ISO 26000. These questions are adaptable with subject of the research, which are educational higher institutions with economic focus. The ISO 26000 consists of seven key areas covered as well as sub-areas of those key areas are also implemented, which are Organizational governance – Accountability, transparency, ethical behavior, respect for stakeholder interests and legal compliance (KO-1), Human rights (KO-2), Labor practices (KO-3), The environment (KO-4), Fair operating practices (KO-5), Consumer issues (KO-6)\(^1\), Community involvement and development (KO-7). In general, the interviewer pays attention mainly to how the Faculty engages in social responsibility and how the faculty interacts with students, staffs, other academic community and stakeholders; as well as with nature. In addition, the interview also does a research on how the faculty equips students with CSR; including activities participated in by the Faculty. To some extent, it is impossible to separate faculty activities from university activities in term of CSR engagement because those activities are done in university-wide level. Furthermore, the score ranging from 1 to 3, which demonstrates 1 = MIN and 3 = MAX, is used for evaluation of faculty activity for each key area among 7 key areas in the ISO 26 000. Specifically, the score presents as follows:

- The score 1 – presents the faculty pays attention at minimum extent to social responsibility, which shows that the faculty involves in social responsibility negligibly.
- The score 2 – presents the faculty engages in social responsibility at low to medium extent, which shows that the faculty has average USR level.
- The score 3 – presents the faculty focuses on social responsibility at maximum extent.

Moreover, the evaluated result with relevance to 7 key areas is obtained by the calculated ratio of the entire level of the single key areas, along with the total number of sub-areas belonging to each key area (S. Formánková, K. Stevik, R. Kučerová, 2016: 21).

\(^1\) Students or students’ foreseeable employers are considered as consumer in educational higher institutes context.
3 LITERATURE REVIEW

3.1 Corporate social responsibility (CSR)

The term Corporate Social Responsibility (CSR) has become very popular and it is widely discussed in media, books, magazines, etc. Surprisingly, there are 78,000,000 results for CSR searched by Google, indicating how much CSR is concerned. Many scholars and practitioners do numerous researches on it to figure out what CSR actually is. David & William (2014) say that a comprehension of CSR is an essence of company’s goals, which will be one of a value creation of the company among other competitors, as well as distribution in determination of future society (David Chandler& William B. Werther, Jr, 2014). Likewise, Kenneth & Paul and Aonyeka (2013) believe that CSR makes a firm capable to become competitive by enhancing good effects and decreasing bad effects (K. Amaeshi, Paul Nnodim, O. Osuji 2013: 12).

Harold Bowen (1953) is considered as the founder of CSR, defining CSR that “refers to the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society” (Mark S. Schwart 2011: 20). After Bowen brought CSR concept to light, many years after, scholars and practitioners continue trying to explore this phenomenon and provide their own perspectives, trying to give a clearest definition about CSR. One of the most famous authors, having great distribution to conceptual CSR, is Carroll. In his publish in 1991, he introduced the CSR pyramid; next edition in 2010, Carroll together with Shabana links CSR with ethic, human rights, healthy and safe environment, natural conservation, report of society and the environment, social voluntary engagement (J. O. Okpara& S. O. Idowu, 2013:4). Conversely, Friedman (1962) holds a belief that doing business has nothing to do with other responsibilities like social responsibility. This view is completely in contrast with Fredrick (1994), who claims that doing business is not only maximizing profit, and Abrams (1954), who suggests that doing business is also caring for other groups like workers, clients, community (J.O. Okpara& S. O. Idowu, 2013:4). Speaking about CSR, Tobias (2011) differs CSR from Business Ethic (BE). He says that CSR refers to responsibilities to society while BE refers to humanism; however, these two concepts are connected to each other since a person undertakes CSR also undertaking BE (Tobias Gossling, 2011: 1). Tobias stresses that firms applying CSR have capability to make more profit than those not (Tobias, 2011:4). In an interesting way, Werther& Chandler (2006, 2011) consider CSR as “a means and an end”, meaning that as “a means” CSR is taken account into firm’s policies and as “an end” CSR keeps the firm’s social activities legistable which draws stakeholders' attention to important areas (W. T. Coombs & S. J. Holladay, 2012).
CSR still has been defined by various individuals and institions. European Union (2011) has a simply clear definition “the responsibility of enterprise for their impact on society”. Alternatively, the Social Economic Council of the Netherlands has a CSR definition, consisting of two aspects that are socially long-term distributions of firms to social good will and connections between firms and stakeholders as well as community (KoljaPaetzold, 2010: 7). Dima & Charlotte & Michael (2014) consider a firm as a member among other social membership. These results in that CSR are firm’s responsibilities for welfare of community, and CSR is in accordance with managerial actions (D. Jamali, Ch. Karam& M. Blowfield, 2015: 1). This means that leaders of firms must always have concerns for problems of society while developing strategies, deciding day-to-day activities, deploying resources (D. Jamali, Ch. Karam& M. Blowfield, 2015: 16). Interestingly, CSR is even described as an “umbrella term” by Adreas George Scherer & Guido Palazzo because of its complex phenomenon (Oliver F. Williams, 2014: 5). Meanwhile, Jeremy (2014) brings a fresh air into the approach to describe CSR by describing meaning of each letter among C, S, R. He says “C refers to policies, practices, impacts of corporations; S captures the location, dependence upon and responsibility of business to society; R signals the assumption of an obligation to be accountable or liable for something”. He adds that the accountability is also in accordance with reports of company’s effects and activities on society and the environment (Jeremy Moon, 2014: 7). Whils, Hopkins (2007) sees CSR as an emergence to cover a “veritable gap in the Market”, meaning that CSR fills up the Market with ethic and virtuous characteristics. Since the lack of CSR results in the Market containing only profit maximization without a fulfillment of roles toward society (Hopkins, 2007 cited in Dinah Rajak, 2011). With a different approach, Garriga and Mele’s (2004) groups CSR into four, including Instrumental, Political, Integrative and Ethical theories. However, the essence of CSR spirit is remained as many other previous authors (Suzann Ben 2011).

3.1.1. Four responsibilities of CSR

Carroll (1979) introduces core characteristics of CSR, saying that CSR is how a company creates profit without breaking obligations with ethic, as well as taking responsibility for social good will (K. Amaeshi, P.Nnodim, O. Osuji, 2013: 7). Carroll emphasizes that companies should not focus on only one responsibility but on four responsibilities all at once. These responsibilities are arranged in four layers of a pyramid according to the level of importance of each layer. The most important component is Profit listed in the first layer, indicating the basement. Next layer is for legal responsibility. On the top of the pyramid, it is placed by philanthropic responsibility after the ethical responsibility is met. This pyramid is simple to be understood and useful.


**Economic responsibilities**

Economic responsibility is defined as the most important responsibility of companies while doing business. To be more specific, this responsibility is toward employees and stakeholders of the companies. Companies take responsibility for ensuring their employees to receive salaries, guaranteeing all stakeholders to achieve return on their investments in companies, along with offering fair price to customers. “According to Carroll (1991), the satisfaction of economic responsibilities is thus required of all corporations” (Andrew 2010: 53)

**Legal Responsibilities**

The next most important company’s responsibility is a legal observance, including labor law, criminal law, etc. Example, “The US software giant Microsoft has faced a long-running anti-trust case in Europe for abusing its monopolistic position to disadvantage competitors, resulting in a fine of €280.5m ”(Andrew 2010: 54). Legal responsibility is a requirement on Carroll’s view.

**Ethical Responsibilities**

Ethical responsibility comes after two importantly basic responsibilities (profit, legal) fulfilled, refers to the expectations of societies and governments. Opposite to the above-mentioned responsibilities, it is not a must to do, but a moral thing companies should do. “Companies feel the mounting pressure from consumers, the general public, and employees to
reduce greenhouse gas emissions, leading to a number of voluntary initiatives in Canada and the US” (Eberlein and Matten 2009, cited in Andrew 2010: 54).

Philanthropic Responsibilities

Once the first three responsibilities completed, it is a good practice for companies to engage in philanthropic responsibility, the least important, which is relevant to charitable donation and environmental engagement, support of staffs and staffs’ family, etc.

3.1.2. Triple Bottom Line 3Ps

Another top-notch perspective regarding CSR, the triple bottom lines, should be mentioned. Triple bottom lines are also known as 3Ps - People -Planet -Profit. Triple Bottom Lines (TBL) was brought up in 1994 by John Elkington, who started business in consultancy field. He argues that corporates should not only pay attention on maximizing profit but also should take societies and environment into consideration. Companies strike to obtain sustainability by ensuring social, economic, and environmental areas during doing business. “Triple bottom line is that it represents the idea that business does not have just one single goal – namely adding economic value – but that it has an extended goal set which necessitates adding environmental and social value too “(Elkington 1998, cited in Andrew Crain and Dirk Matten 2010: 34). Sustainability is seen as “the long-term maintenance of systems according to environmental, economic and social considerations” (A. Crane and D. Matten 2010: 34). By now, understanding of Sustainability has increased popularly with relevance to business ethics, and has been used by corporations, organizations, governments, academic institutes, etc.

![Figure 2: The Triple Bottom Lines](http://newleaf-llc.com/2013/07/defining-sustainability-triple-bottom-line/)
**Profit (Economical)**

It is undeniable that profit plays an irreplaceably fundamental element in every business. In the TBL context, the “profit” aspect is in response with financial viewpoint.

**People (Social)**

TBL concept refers People to those interacting directly with companies. They are about not only employees, firm’s staffs, suppliers, shareholders; but it also about society. This is about how employers provide their employees with safety working environment, good health care, etc. Social sustainability relates to consequences of companies’ activities towards regional communities (Andrew 2010: 35). Andrew (2010) points out the essence of social sustainability are the judgment of society towards firm ‘activities. Andrew informs “With 80% of the world’s gross domestic product belonging to the 1 billion people living in the developed world and the remaining 20% shared by the 5 billion people living in developing countries, the report (UN report on the World Social Situation) suggested that “failure to address this inequality predicament will ensure that social justice and better living conditions for all people remain elusive, and that communities, countries, and regions remain vulnerable to social, political and economic upheaval”(UN 2005:12, cited in Adrew 2010: 36).

**Planet (Environmental)**

It refers to how to maintain resources for the future. What is more, “Going green” is one of the vital tricks for sustainability, including deduction in energy usage, environmental pollution or recycle process, etc. through those activities the companies influence on the planet positively.

3.1.3. Stakeholders

Carroll (1993) defines stakeholder as whoever, individual or organization, has an interaction with company in terms of “ stake” and “ vestedinterests”, such as employees, shareholders, management, government, society (K.Amaeshi, P.Nnodim, O. Osuji 2013: 17). In contrast with Carroll, Starik (1994) introduces a broader opinion on stakeholder, saying that stakeholder refers to “anynaturallyoccurring entity whichaffected by organizational performance” (K. Amaeshi, P. Nnodim, O. Osuji 2013:17). His opinion is supported by Timothy & Sherry (2012) whose acknowledgement that environmental stakeholder can be added to groups of stakeholders (W. T. Coombs & Sh. J. Holladay, 2012). Kenneth, Paul, Onyeka highlight two groups of stakeholders, including primary and secondary stakeholding. Examples of primary stakeholders are shareholders, employees, and managers, while those of secondary stakeholders might be local community environmental groups, suppliers, etc. The grouping stakeholders, from Clarkson (1995)’s point of view based on the effect of group on company, are primary, “without their
participation the organization cannot survives as a going concern”, and secondary, on whom companies affect (Calrkson 1995:106, cited inSuzzann Ben 2011: 200). They add “stakeholder approach is central both discourse and practice “. Stakeholder categories is broadened by Freeman (1984) adding governments, civil society and competitors (Suzzann Ben 2011: 198). A notion of Donaldson and Preston’s suggestion of stakeholder characteristics that include Descriptive, Instrumental and Normative. Specifically, from managerial perspective, Descriptive is “to outline critical relationships of the firm with groups that impact on its fortunes”; Instrumental is “to identify effective business practices concerning stakeholder management in increasingly complex and shifting environments”; Normatively is “to critique the role and purpose of business” (Suzzann Ben 2011:198). They believe the difference between instrumental perspective and normative perspective play a vital role in defining stakeholder concept (Andrew 2010: 202). Andrew provides an insight into relationship between companies and stakeholders that “Until relatively recently, it had been generally assumed that relationships between businesses and their stakeholders tended to be somewhat antagonist, even confrontational in nature. For example, just as companies might exploit consumers or downsize employees, consumers might equally boycott company products, employees could initiate industrial action, suppliers withhold credit, competitors engage in industrial espionage, and pressure groups employ aggressive direct action campaigns against companies.” (Andrew 2010: 203). Meanwhile, Noland and Phillips (2010)’s approaches forming stakeholder concept are “Habermasian approach” and “Aristotelian”. The former approach suggests “business has either exclusive moral or strategic relationships with stakeholders”, and the latter approach states that “who hold that the nature of business should always be aligned with the pursuit of the good or virtuous life manifest as societal well being” (Suzann Ben 2011: 198). However, in their conclusion, they are supporters of the Aristotelian that is associated with ethical basis.

3.1.4. CSR implementation

Having said that CSR has many positive impacts on the companies, and this leads to a question “How to embrace CSR?”. There is no standard way to take CSR into practice, rather than CSR can be adopted in many appropriate ways. A well-known method is presented by International Institute for Sustainable Development (IISD), consisting of four phases - Plan, Do, Check, Act.

**Plan**

CSR performance starts with “Plan” step in which companies create a CSR strategy. Companies should take “doing research on competitors’ actions in CSR” into account. In addition, it is necessary to accumulate information and experience from other organization succeeding in CSR implementation. The better the Plan is, the better and easier for companies to do next phases in CSR process.
Do

“Do” phase has the equally important role. In the preparation for this phase, companies conduct two steps “Develop CSR commitments” and “Implement CSR commitments”. Firstly, Develop CSR commitments need to be carried out since it presents and guides companies to go on track with reference to social and environmental effects. Develop CSR commitments are taken place right after the “Plan” phase. After having clear view on CSR commitments, companies can perform the second step “implementation of CSR commitments”.

Check

Like any plan, CSR plan also needs to be checked in order to have good outcome. The company now focuses on “Assure and report on progress” only. It makes a measurement and an assurance of CRS implementation. Furthermore, the company interacts with stakeholders to make necessary adjustment and review.

Act

When the company turns to the last phase “Act” or “Improve”, “engage stakeholders” task is still necessary to be included amongst other tasks, such as “evaluate performance, identify opportunities for improvement”.

Throughout this diagram, the role of stakeholders in CSR implements is once more time emphasized. The algorithm of CSR implementation framework is done continuously. Once a cycle is completed, it returns back to the first phase in order to begin new cycle.
3.2 University Social Responsibility (USR)

Conventionally, University equips students with essential knowledge and educational background in various fields. Nevertheless, nowadays, universities have also interacted with other sponsors or stakeholders, having taken charge of social responsibilities. Universities provide social knowledge to their students as well as local business owners, entrepreneurs, etc. University is known as an initial foundation for social development, involving in creation process of social awareness. Education is the root of everything, thus, it is more important than ever to raise an awareness, to pay attention to and to undertake University Social Responsibility (USR). The bottom line of USR is that USR can boost social knowledge. Similar to CSR, USR is also about ethic, organizational accountability, social responsibility, sustainable responsibility. USR is still a significantly new concept nowadays. There is not so many literatures and books related to USR concept; as well as there is a fairly deprivation of USR studies while there are countless articles and books about CSR. Dr. Teay Shawyun (President Southeast Asian Association for Institutional Research -
SEAAIR) claims “Universities have been in existence for centuries as the foundation of education and the development of human sustainability, a key question is the relevance of social responsibility of the university which can be termed as USR- University Social Responsibility“ [...] “The changes and challenges universities face with regard to operations are discussed by Vukasovic (2008) and Felt (2003) in terms of mass expansion of higher education (increased accessibility of higher education), internationalization, student access and mobility, decrease in public expenditure, diversification and commercialization of higher education, and the impact of information and communication technologies” (Chripa S. & Erich Thoni, 2011: 14). University today has been broadened more than before since it refers to the contribution of universities to politics, economics, technology, society, human well-being & development, social dimensions, education & research and ecology (Chripa S. & Erich Thoni, 2011: 14). “The common denominator, however, was the awareness of the changing context that shapes the perceptions and expectations of various stakeholders towards universities. Universities need to revisit their roles, assume social responsibility and foster sustainable development”, and “The importance of impacting positively on the environment is greater than ever before, particularly within educational institutions focused on developing the next generation of leaders and industry experts” (QS top universities, 2014)². Thanks to universities, more and more students who will be leaders of companies will take social responsibilities while running their businesses. This will lead to the better world where human beings are more conscientious, peace loving, and caring for the environment.

One of the most important traits of USR is to provide students and learners an insight into social responsibility, including both theoretical and practical aspects. Universities do not give lecture of social responsibility only, but also reach out to local communities and maintain connection with local communities. Doing so, students are strengthened their awareness of their role in community contribution. Universities also apply social responsibility even in campuses so that their students can follow their footsteps. Today, Universities have had tendency to be commercialized and facing with their competitors in order to attract students and teachers coming to their universities. Hence, social responsibility is a goal universities make effort to achieve in order to boost their reputation.

On QSTop universities online website, they grade the level of taking social responsibility of a university through 5 aspects which are “community investment and development” at the first place, followed by “charity work and disaster relief”, “regional human capital development” and “environmental impact”.

Community investment and development

While corporations undertake social responsibility with expectations of improving their reputation, competitor advantage or marketing, however, universities have some other targets when taking part in social responsibility. Firstly, universities are places where knowledge transferred, as a result universities have desire to develop new generation with full of ethic, awareness of social responsibilities besides other necessary skills and knowledge for their future career. Furthermore, universities strike to build communities where consists of people having interest in social understanding. “How seriously a university takes its obligations to society by investing in the local community and environmental awareness” (QS top university, 2014).

Charity work and disaster relief

It is not only about donating to charitable organizations but also bringing awareness to students get them involved in voluntary activities.

Regional human capital development

According to QS top university, they measure the number of students who work in regional communities after graduating, as well as the rate of students who come from the region. It is no doubt that in a broader mission, universities desire to build up better society and human beings’ generations through training their students and learners, and also through their direct activities conducted in communities such as artistic conservation and fostered culture. Furthermore, other goal of USR is to equipentrepreneurs with various aspects and conditions to light up their social conscientiousness, national development. Graduates will leave their universities with deep top-notch knowledge of global peace and commit themselves in social responsibility. This might lead to emerge more and more technological and scientific invention as well as educational researches that bring benefits for communities and nations or globe.

Environmental impact

Regarding good will for society, universities distribute to not only socially educational development, but also environmental conservation. Managerial bodies in universities themselves try to take social responsibilities as citizens by implementing ethic in their actions with reference to their lives and professions; as well as putting their hands in maintaining and building up health, economic, environment in communities. In addition, another thing should do in parallel is to have some plans for prevention from possible issues, including equip local communities with knowledge and foreseeable reacts to those issues that might occur. QS top universities also suggests some of activities universities should conduct to do wonders for environmental impact, which are a sustainability
website, an energy conservation program, a water conservation program, a recycling program and a transportation policy.

Likewise, Kučerová places an emphasis on university’ recognition of importance of education in social responsibility area. On this opinion, Lina Gomez (2014) notes Matten& Moon (2004)’s view “Higher educational institutions have a unique role in securing a sustainable tomorrow because they are the ones in charge of promoting responsible knowledge and practice. Universities are accountable for helping students to acquire skills and competencies for grasping the importance of social responsibility and sustainable practices” (Lina Gomez, 2014: 242). A number of business colleagues around world have started applying CSR and sustainability to managerial procedures (Moratis, 2014, cited in Formaknová 2016: 17). However, USR activities are done voluntarily, as well as the USR concept is not paid attention enough (Gomez & Vargas Preciado, 2013; Nejati, Shafaei, Salamzadeh&Daraei, 2011, cited in Lina 2014). Nejati (2011) argues that worldwide universities have only concerns about the quantity of publications in their faculties or the quantity of students, rather than academic studies or how to support communities. (Lina 2014: 243).

3.2.1 The revolution of USR

According to Lina (2014), the USR concept was origin from Network of Chilean universities doing the four- year project Universida Construye Pais (University build countries) from 2001 to 2005. They define USR that “the ability to develop and promote a group of principles and values through the development of four processes: management, teaching, research, and community outreach” (Hernandez &Saldarriaga, 2009, cited in Lina 2014: 249).

The study done by Vallaes in 2009 distributes a great deal to USR definition. USR is believed to consist of dissemination, employed principles, values by being in charge of “responsible campus, social knowledge, professional education, social participation”(Lina 2014: 249). This idea is deepened in details by Gonzalez Alcantara (2010) where Gonzalez stresses 3 big question marks What, Whom, How in terms of responsibility of university. This means that university does not only apply ethical manner in every single actions or processes with respect to society support, researching, teaching; but also takes charge for meeting all stakeholders’ needs, including employees, students, regional society, government, etc. In addition, universities are encouraged to improve their daily operational processes. The essence is that university is supposed to have capability for values accordance to human resources, democrat, society, and ecology (Lina, 2014: 250).

In spite of the undeniable importance of USR, universities in developed countries -The United States and Europe- have not paid enough attention to it. Lina (2014) informs that “in the United States, there is a tendency in including sustainability in both the curriculum and
university initiatives; 90 out of 100 top universities had a sustainability office working in core areas such as land, water, buildings, waste, energy, transportation, dining services, purchasing, and recycling” (Gomez & Vargas Preciado, 2013, Lina Gomez 2014: 250). While, Kvasničková Stanislavská (2014) demonstrates an effect of changes in economy, politic and society on European universities which leads to changes in their processes (Formanková, 2016). Consequently, social role is added up among to-do activities besides primary ones in universities. The understanding of this social role is still controversial among universities, referring to support for entrepreneurship or social responsibility towards all stakeholders. Kvasničková (2014) along with Jongbloed, Enders and Salerno (2008) believe that today's objectives of universities are no longer limited in teaching and researching, but their objectives are expanded by including services held in regional communities; as well as interacting with other communities nearby and stakeholders (Formanková, 2016: 16).

3.2.2 The importance of USR and four key university impacts

As above-mentioned, Carroll (1999) stresses components of social responsibility, which are economy, legal, ethic, philanthropy. Thus, like any other institutions, universities also practice USR besides teaching, researching and community support on daily basis. According to Yokoyama (2006), business schools should include consultancy, social services or educational funds granted, etc. among their activities. While Formanková (2016) notes a Lehman (2009)'s idea that “universities should develop human intellectual capital, at the same time affecting natural and production capital as well as institutional capital of the society, and participating in networking and cooperation and trust building in the society, which becomes more and more dependent on these values” (Formanková, 2016: 16). In the second Asia-Europe educational workshop (2011), participants emphasize on the necessity for USR promotion and assistance among universities, communities, industries, and governments. (Chripa S. & Erich Thoni, 2011 cited in Formanková 2016: 17). On the workshop, Prof. Sanchez Ruiz stated that society is an inclusion in the USR concept, stressing that effect in the short-term is different from the long-term effect. Focusing on another aspect, Prof. Razak placed an emphasis on the understanding of university’s role, which is more important than ever. For this reason, he suggested universities or anyone involving in education should make plan over again. He claimed that university in today’s world has something to do with industries. As a result, “humaniversity” should be brought up and included in university’ objectives. The pattern of USR is expected to be focused on following issues: Ethically grounded research; teaching based on educational aims founded on critical reflection, values and knowledge including traditional wisdom and indigenous knowledge (not only skills and competences); a social dimension towards students (access in accordance with the ability to achieve equity) and staff (e.g. gender issues); the inclusion of national and international dimensions, in particular EFA (Formanková 2016: 19). Similar to Prof. Razak, Francois (2011) addresses the importance of the understanding of theoretical
exploration and practice about socially organizational responsibility in general, universities in particular. Francois provides an insight of universities’ role in sustainable development by posing strong questions “what is the university really doing? What and who are affected? What is its role in the current world crisis of human planetary unsustainability? Is it aggravating the crisis or does it, in fact open up windows of opportunity? How does it reproduce or reduce social inequalities transmitted via each tranche of newly admitted students? How can the university be an agent of social change, weave new networks and help external social stakeholders to build new knowledge and new processes for equitable and sustainable development? If the university is functioning as a cloister, how can it project its learning beyond its walls? If the university is promoting knowledge and education that is entirely divorced from its social context, how can it become anchored in its territory? What attitudes does it promote in its academic and non-academic staff, what value does it foster, what processes does it encourage?”(Francois Vallaeys, 2011: 91).

Learning about 4 university’s impacts will help universities answer those given question to some extent.

Figure 4: Impacts of Universities

Source: Lina Gomez (2014)

- Educational impact (academic training) – refers to training human resource

The educational impact is connected with professional types educated, universities’ structure of knowledge transfer in the process of responsible citizen creation. Alternatively, universities influence on students’ understanding, interpretation and behavior in community (Lina 2014: 250).
Negative impact example: a deprivation of education of ethic and citizenship as well as that of courses including “project-based learning, service-based learning, divergent thinking and creativity”.

Positive impact example: “responsible professional and citizenship training, socially responsible knowledge, project-based learning curriculum, service-based curriculum, divergent thinking and creativity in the curriculum, and course load that is agreed by all members implicated with it” (Lina 2014).

The importance of CSR teaching in university

Nowadays, companies take part in CSR activities either voluntarily or under pressured of governments. Doing business is to maximize profit and to face with competitors to maintain those businesses in marketplaces. This results in possibilities of doing business illegally or irresponsibility. For example, factories are to blame for environmental pollution that effects on health of local citizens living nearby. It is undeniable that students and learners attending in business universities will either be foreseeable managers or involve in business industry, which have a great deal impact on society, economy, the environment. Therefore, it is necessary to raise awareness to students and learners for CSR with relevant to theory and practical management in their companies. By including CSR in to list of curriculum in high education institution those future business people are boosted their knowledge of the importance of responsibility in society. As results, they will do business with responsibility to society and environment. (Kučerová, 2016; in Formanková 2016: 17).

Organizational impacts (labor, the environment, act.)—refers to how universities affect on community and the nature

Like any other organizations, every action universities make on daily basic links with an effect on the environment as well as on lives of academic and non-academic employees together with students. The environmental issues relate to “waste, deforestation, energy costs, transport costs, etc.” As a results, universities is in charge of daily values they live for and how they can conserve the nature and take care for good-will of their community (Francois Vallaey, 2011: 92)

Negative impacts: there is not enough democracy, transparency, communicating, ethic, civil training, unhealthy working environment, etc. (Lina 2014: 251)

Positive impacts: “an ethical and transparent management system, excellent work climate, excellent environmental policies and programs, excellent communication processes, and the promotion of internal democratic processes. In addition, it promotes better relationships with critical groups of stakeholders such as student associations and unions” Francois Vallaey, 2011: 92)
- **Cognitive impacts** (research, epistemology) – refers to knowledge improvement and enhancement

According to Lina (2014), cognitive impact is in accordance with how universities affect on the truth; scientific, legal, and teaching issues thought their process of knowledge generation and management. Lina adds “it encloses all related to epistemological and ethical orientations, theoretical approaches, research lines, production and diffusion of knowledge”. Francois (2011) makes cognitive universities’ impacts clear through following questions “what kind of knowledge are we producing, why and for whom? What kind of science do we foster – a democratic science or science in the hands of the elite? What knowledge should we produce, and how can we disseminate it to meet the cognitive deficits that hinder sustainable development?” (Francois Vallaeys, 2011: 92).

**Negative impacts**: separate academic from society; a lack of responsibility for science and transdisciplinarity (Lina 2014: 252).

**Positive impacts**: Lina (2014) takes examples that are “promotion of interdisciplinary and transdisciplinarity strategies, research relevant to social problems, social responsibility of science, citizenship participation, and the incorporation of students to research projects related to USR”

- **Social impacts** (solidarity, transference, partnership)– refers to how universities affect on society generally

University assists with access to knowledge as well as social capital generation and educational connection with real exterior. Universities distribute to developing process of society in terms of economy, society, politic (Lina, 2014).

**Negative impacts**: universities do not have interest in initiating socially responsibility communication (Lina 2014: 252).

**Positive impacts**: involving in solving social problems, communicate about social responsibility, build up social partnership, especially with NGOs (Lina 2014: 252).

### 3.2.3. USR Development and Implementation

According to Vallaeys (2009), it is necessary for universities to make strategies for managerial sustainability, which should be suitable for different university (Lina 2014). Four key aspects of USR include “Responsible Campus, Professional Education, Social Knowledge Management, Social Participation”, which are interlinked during the process of applying, maintaining and enhancing the responsibilities (Lina 2014: 253).
- **Responsible Campus**

Vallaeys (2009) relates Responsible Campus to support ethic, democracy, the environment, which are accordance to universities’ objectives. This is about how working environment is provided; how students have their lives in campus; how human capital is managed; whether internal involvement of democracy is established fairly; how issues with respect to the environment are managed (Lina 2014: 253). Regarding environmental practices, Lina suggests universities should recycle as much as possible in regular basis; as well as use renewable products, energies alternated, technological products & services. Doing so, it brings a reduction in costs, in waste, in any-kind pollution. Through all these, understanding of ethic and standards of ethic are widespread and enhanced by anyone belonging to university community.

- **Professional Education**

This refers to an inclusion of social responsibilities in accordance with economy, society, the environment in courses at universities and universities’ involvement in social partnerships (Carrizo, 2004, cited in Lina, 2014: 254). Lina (2014) and Matten & Moon (2004) hold a belief that the existence of courses related to social responsibilities among curricula assists students and learners with a sustainable implementation in their future business career. Lina claims a drawback of universities that students and learners are merely exposed to profit; and less encouraged about social responsibilities.

- **Social Knowledge Management**

According to Vallaeys (2009) and Lina (2014), Social Knowledge Management is about how to manage the process of transferring and generating knowledge, research, and cognitive patterns. University is not only encouraged to view academic studies, but also to stay in touch with exterior of universities, such as community and other organizations. Regarding to this point, Lina stresses on “selection and production of useful and responsible knowledge that is disseminated and communicated to the community, with participative methods and build in a democratic way” (Lina 2014: 254). This leads to the fact that any experts on all fields can interact with each other in the process of knowledge creation.

- **Social Participation**

Social Participation has something to do with creating knowledge and involving in society to solve occurred issues lined with developing sustainability at the same time (Vallaeys, 2009, cited in Lina 2014: 255). Moreover, university’ social engagement also includes an encouragement of improving knowledge mutually among communities. This means that participants for a project with relevance to society are not necessary to be merely university members, but included also external members. Jongloed, Enders, & Salerno
(2008) address the necessity for an interaction between universities and societies who should be in charge of an exchange of advantages (Lina 2014: 255).

**Steps in USR practice**

The steps consist of Commitment, Self-Diagnosis, Fulfillment and Reporting & Communication which are Vallaey's (2009)'s suggestion and development (Lina, 2014: 255). The details of 4 steps as follows:

- **Commitment**

This is about how to strengthen and engage universities’ members in practicing USR. USR cannot be done in an isolated way, rather than it is about a joint engagement in accordance to universities’ vision and objectives. Moreover, it is necessary for universities to create different teams who are separately responsible for plan, development, promotion and evaluation regarding implementation of sustainability; as well as all members committing – “internal publics, externals like alumni, government officials, governments agencies, neighborhood residents, local communities, etc.” (SeminurTopal, 2009, cited in Lina 2014: 255). In addition to that, universities need for identification of their essential stakeholders as well as classification of those stakeholders depended on their extent of importance during process of relationship establishment with them (Jongbloed, 2008, cited in Lina 2014: 255). Lina also notes a list of those stakeholders from Jongbloed (2008) that “internally it can include students, professors, staff, administration, and top management. Externally they can include alumni, research communities, local or external communities, businesses, social movements, consumer organizations, governments, and professional associations”. This wide-ranging list of university’s stakeholders results in a demand for “Real Commitment” between universities and stakeholders, meaning that both discussing and keeping in touch with internal and external stakeholders. “In sum, the challenge in this step is to guide and commit university members in the importance of social responsibility through communication, reporting, and the promotion of partnerships” (Jongbloed, 2008, cited in Lina 2014: 255). Specifically, the above-mentioned teams involving in USR - plan team, development team, promotion team should include following tasks in their responsibilities:

- A creation and development of a self-diagnosis with respect to implementing USR.
- To support selected areas needed to embrace and to include various participants in the practice of individual USR projects.
- To make report of how universities improve USR practice continuously.
- To support various areas of universities and exploration of social effects.
- Interlink teaching and learning process with social projects and discussion with externals.
- To make report and communication with internal and external stakeholders about USR practices via “university website, social media channels, events, etc.”

- **Self-Diagnosis**

This is a way that universities keep track of where they are in USR implementation - what they have done well, what they have not done well, what is room for improvement. Alternatively, this is how universities make reflection of themselves while engaging in social responsibilities. This step is performed by externals and internals, however, USR teams are the main participants in this step; regarding externals, there is an exclusion of consultancy agents. Self-Diagnosis is obtained by many ways, for example, USR teams interview universities community, or make questionnaires, etc. Moreover, in any means the USR team use, they always focus on Responsible Campus, Professional Education, Social Knowledge Management, Social Participation. USR teams learn about “(1) perceptions of internal actors (qualitative performance indicator); (2) results from university performance (quantitative performance indicators); (3) expectations of external stakeholders (opinions and suggestions)”.  

- **Fulfillment**

After Self-Diagnosis done, USR teams provide the participants with information and results which is about summary of “strengths, weakness, critical points, demands/suggestions”. The bottom line here is that universities can select some arrears needed to enhance, however, universities cannot focus on all needs and wants of every stakeholders participated in Self-Diagnos. Thus, there is a need for explanation and discussion about why universities do not process some requirements or important issues to those stakeholders. Once some room for improvement is selected, organizational plans for them are created. In addition to that, universities are encouraged to link USR with their long-term plans.

- **Reporting and Communication**

This is considered as one of vital distributions to USR practice. The USR report should present results of Self-diagnosis summarized, activities which universities develop, consequence from projects done and what universities recommend as well as their plan for future. By reporting and communicating, specialists in campuses, outside of campus are connected together (SeminurTopal, 2009, cited in Lina 2014: 258). Vallaesys (2009) also places an emphasis on the fact that universities should do these four steps on two-year/three-year basis since there is a risk of that habits in the past can be started over again without recognizing and that of participants’ loss motivation to self-confess (Lina 2014: 258).
3.3 ISO 26000

The International Organization for Standardization (ISO) 26000 is a way to measure and to guide companies, organizations, institutions to keep track of socially responsible implementation and not step off on their way. ISO/TMB Working Group on Social Responsibility includes 90 nations and 40 global as well as national organizations, which creates ISO 26000. They have practitioners being experts on diversity dimensions of social responsibility, ranging among consumers; government; industry; labor, non-governmental organizations; and service, support, research, academics and other (ISO 26000, 2010). ISO 26000 is not about showing how to participate in social responsibility merely, but being wider, which places an emphasis on incredible benefits from social responsibility engagement regardless of industrial sectors. Nevertheless, no matter how friendly-user ISO 26000 is, it is always an optional choice, meaning that the national Law can never be replaced with ISO 26000. It is considered as a good instructional choice for organizations, which are “beginners” in socially responsible practice due to its usefulness. Those users of ISO 26000 should be acknowledged that they would not achieve any certifications with respect to socially responsible implementation.


**Figure 5: Seven core subjects**

1. Organizational governance—this impacts directly on decision-making process of organizations. Hence, in order to be social responsibility participant, organizations should be facilitated by their managerial bodies.

1.1. Accountability – this principle refers to social, economic and environmental accountability. Specifically, this is about consideration of consequences of companies’ decisions toward social, environmental, economic status. Companies also have to take charge for prevention of negative issues that might come up.

1.2. Transparency - this demonstrates that organizations are conscious and clear about the influence of their business on social and environment condition. Additionally, those companies should make accurately all information regarding to impact of their actions on societies and the environment available to all stakeholders.

1.3. Ethical behavior – refers to acting in an ethical way on daily basis in every action they take. This is about taking stakeholders’ values in consideration while running their organizations; this is how good they treat humankind, non-human species, nature.

1.4. Respect for stakeholder interests – refers to organizations’ respectfulness to all stakeholders’ rights and benefits.

1.5. Respect for the rule of law – refers to organizations obey the laws which is a must do.

2. Human rights – include two main aspects that are civil and political at first, and economic, social and cultural.

2.1. Due diligence - refers to figure out, and prevention ongoing and foreseeable human rights effects occurring from organizations’ actions. This leads to organizational awareness and be responsible for affecting on behavior of those causing human rights victim where organizations involve.

2.2. Human rights risk situations – refers to situations when organizations face with risks of human right violence, such as corruption, child labor, environmental damage, etc. In order to deal with those possible risks, organizations should embrace due diligence, such as conducting evaluations of human rights effect, etc.

2.3. Avoidance of complicity – in relevance with legal and non-legal contexts. Regarding to legal aspect, complicity is when help someone do illegally and regarding to non-legal aspect, complicity is accordance with engagement in bribed actions. Furthermore, complicity constitutes 3 types, which are direct complicity, beneficial complicity, and silent complicity. To prevent from complicity, organizations should ensure that their security arrangements connect with human rights.

2.4. Resolving grievances – refers to methods created to facility human rights victims being drawn attention.
2.5. Discrimination and vulnerable groups – refers to discrimination prevention. People who might be discriminated easily are women and girls, people with disabilities, children, indigenous people, migrants and migrant workers, people discriminated against on the basis of descent, people discriminated against on the basis of race; and vulnerable groups constitute the elderly, the poor, the displaced, illiterate people, HIV/AIDS patients, minority and religious groups. In addition to operational examination to see whether there is existence of discrimination in their organizations, those organizations should provide their stakeholders with assistance and support to avoid discrimination emerging; as well as that, the managerial bodies of those organizations should acknowledge their parties’ rights.

2.6. Civil and political rights – refers to civil and political respectfulness with respect to “life of individuals, freedom of opinion and expression, etc.”.

2.7. Economic, social and cultural rights - refers to insurance of all parties access to their rights with relevance to dignity and improvement.

2.8. Fundamental principles and rights at work – refers to labor law, including freedom of association and collective bargaining, forced labor, equal opportunities and non-discrimination, child labor.

3. Labor practices – concerning with working environment policies and actions done by organizations, such as fair treatment at workplace, safety and healthy working environment, etc.

3.1. Employment and employment relationships – refers to compulsory activities and rights that employers and employees, such as treating all employees in a fair way, etc.

3.2. Conditions of work and social protection – relate to salary policy, working hour, vacation policy, maternity leave, etc.

3.3. Social dialogue – refers to negotiable and consultant activities, or in another words, the process of informational transfer about social, economic topics among governments, employers and employees.

3.4. Health and safety at work – refers to mental as well as physical protection policies that organizations equip their employees.

3.5. Human development and training in the workplace – refers to training activities to improve employees’ skills and offer employees good career prospects.

4. The environment – refers to protection the environment by recycling, eliminate pollution, preservative natural resources, etc.

4.1. Prevention of pollution – refers to activities related to keep water clean or unpolluted, eliminate waste increase, and identify as well as take actions in all water pollution or air pollution, etc.
4.2. **Sustainable resource use** – refers to natural conservation by engaging in sustainability.

4.3. **Climate change mitigation and adaptation** – refers to reduce in organizational activities that impact on climate change. In addition to that, organizations should have solutions to adapt with climate change.

4.4. **Protection of the environment, biodiversity and restoration of natural habitats** – refers to fauna and flora protection and conservation.

5. **Fair operating practices dealing with organizational competitive environment and do business ethically that is toward to all stakeholders, such as shareholders, suppliers, customers, etc.**

5.1. **Anti–corruption** – refers to corruption handle, including avoiding, preventing, figuring out, and having policies to deal with corruption, etc.

5.2. **Responsible political involvement** – refers to public political assistance and encouragement. In doing that, organizations drive their employee’s attention to political distributions, engagement, etc. as well as build a clear environment in accordance with organizational political constitution.

5.3. **Fair competition** – refers to competitive regulations, fairly competitive promotion.

5.4. **Promoting social responsibility in the value chain** – refers to social responsibility promotion in organizations, especially during organizational procurement process.

5.5. **Respect for property rights** – refers to protection copyrights, patents, and other invention related to intellection and others, as well as physical assets.

6. **Consumer issues** – being concern to consumers’ rights and benefits, such as providing right products to right customers. Furthermore, organizations take responsibility to their customers regarding data, safety, etc. of products and services.

6.1. **Fair marketing, factual and unbiased information and fair contractual practices** – refers to providing customers with accurate information related to products and services.

6.2. **Protecting consumers’ health and safety** – refers to not supply customers non-hazardous products.

6.3. **Sustainable consumption** – refers to equip customers with products and services with sustainable designs, which enable consumers engage in sustainability.

6.4. **Consumer service, support, and complaint and dispute resolution** – refers to organizational policies of customer services or customer care, especially after the products or services sold.
6.5. Consumer data protection and privacy – refers to customers' privacy security.

6.6. Access to essential services – refers to satisfaction of customers' demand for basic needs, including “essential utility services, such as electricity, gas, water, wastewater services, drainage, sewage and communication.”

6.7. Education and awareness – refers to providing customers with knowledge regarding their purchases and consumption; as well as educating them with their rights.

7. Community involvement and development – this is about how organizations participate in community and their contribution to community building.

7.1. Community involvement – refers to organizational prevention and solution to issues, as well as boosting relationships with regional organizations and stakeholders. In doing so, organizations can, for example, involve in regional forums to learn what community need and what community prioritize, etc.

7.2. Education and culture – refers to educational, cultural promotion and encouragement, ranging from kindergartens to higher degrees in order to build developed, cohesive community.

7.3. Employment creation and skills development – with relevance to reduction in numbers of the poor by job offers, together with boosting economy.

7.4. Technology development and access – refers to capability of all members involved accessing latest-updated technology or high-tech at the same time with cost reduction.

7.5. Wealth and income creation – refers to supporting regional suppliers, cooperating with local other organizations. Through that, organizations can contribute to enriching community. In addition to that, organizations also focus on sustainability, such as being concern to nature and animals.

7.6. Health – refers to boosting health of local citizens by prevent from health risks and support public health care.

7.7. Social investment – refers to organizational investment to social development with relevance to educational, cultural, health, economic, infrastructural, etc. aspects.
4 RESULTS

4.1 EF- TDMU in Binh Duong, Vietnam

4.1.1. Overview

Thu Dau Mot University was established in 2009 in Binh Duong province that is located in the Southeastern part of Vietnam. TDMU offers study programs for Bachelor and Master Degrees. Currently, the University has 15 000 students pursuing bachelor degree and 600 students pursuing Master degree. Particularly, in 2016 the Economic Faculty had 2300 students in total, constituting 1974 students pursuing Bachelor and 326 students pursuing Master. On average, there are 400 students graduate successfully every year. Regarding staffs, currently, the University has 01 professor, 16 associate professors, 90 doctors, 489 masters and 85 officers and teachers doing research a broad and in Vietnam. Particularly, the Economic Faculty has 61 internally academic staffs and 50 externally academic staffs. The Rector is appointed by the Ministry of Education & Training. Rector and Vice Rectors’ working period is 5 years. The Deans of the Faculties have responsibilities to report to the rector.

In 2015, TDMU joined officially the CDIO organization – Conceive Design Implement Operate. In2016, the University achieved the First Labor Medal from the President for excellent works in Science and Education sector.

Currently, the University is offering study programs in Vietnamese languages only, meanwhile TDMU is developing programmes offered in English languages. The TDMU constitutes 14 Faculties altogether in one campus, including Economic Faculty, Architecture and Construction, Information Technology Faculty, Environmental Resources Faculty, Natural Sciences Faculty, Administrative Law Faculty, Community Service Faculty, Foreign Languages Faculty, Chinese Language Faculty, History Faculty, Faculty of Literature, Pedagogy Faculty, Management Science Faculty, Biotechnology Faculty. In addition, in this campus of the university there are 15 Departments and 12 centers, which serve all these Faculties. These Departments include Facilities Managements, Inspectorate Department, Undergraduate Studies department, Graduate Studies department, International cooperation department, Student Affairs, Science department, Administration department, Plan & Finance department, Health Services department, Quality Assurance department, Personnel department, Journal of the TDMU, Translation department, Board of Scheme of Building the Practical Pedagogical school, Board of Scheme Developing The Training Quality, Board of Scheme Southeastern region Studies. Besides, centers are Centre for Information – Library, Centre for Foreign
Languages, Centre for Information Technology, Centre for Fostering Culture – Profession, Centre for Development Studies, Centre for Applied Research, Department of Enrollment and Labor Market, Department of Social work.
Figure 6: The Organizational Structure of EF-TDMU

Source: The Thu Dau Mot University website
4.1.2. Evaluated result

4.1.2.1. Organizational governance (KO-1)

Accountability and transparency

- The Faculty does not apply CSR principles in its management.
- The Faculty has not had yet its certain CSR strategy, neither CSR matter is included in its goals.
- The management of the Faculty does not consider sustainability as a beneficial way for the Faculty and society. One of the main reasons for this is a lack of CSR knowledge.
- The Faculty is not a member of a CSR platform (Stakeholder platform, Corporate Responsibility Association, etc.)
- The Faculty does not make a CSR report.
- The Faculty does not intend to establish bodies overseeing social responsibility, however the Faculty has Trade Union whose partial responsibility for overseeing social responsibility, which is stipulated by Law.
- The Faculty does not establish concrete norms and standards related to CSR in its policy.
- The Faculty sets targeted activities undertaken for the socially responsible development, which is caring for the customers (students and enterprises).

Ethical behavior

- Even though the Faculty encourages ethical, it does not establish ethical code, but the University does it, which is 858/QD-DHTDM (on 27th July 2016) published in University’s website (http://congtacsinhvien.tdmu.edu.vn/van-ban/quy-che-cong-tac-sinh-vien-ban-hanh-nam-2016/?t-?nh-445-QD-?HTDM_docx). Trade Union takes charge in employees’ ethical behavior, while Youth Union takes charge in students’ ethical behaviors. Particularly, all freshmen students are given a training where they are reminded and introduced about ethical behaviors and disciplines for the first whole week of their study, which is done by Youth Union. After that, they also have some other training again at the middle of an academic year. Ethical behaviors consists of plagiarism, behaving unethical manners, exposing content of exams prior to exams, buying and selling content of exams, etc.
- The Faculty conducts audit of ethics. Firstly, students and employees have self-assessment of their own, then the management of the Faculty makes assessment. Finally, the management of University is the last ones making assessment done by the Inspectorate Department. Everyone can find a form of the self-assessment
on the website. Students who have badly ethical behaviors will have bad effect on their graduation certificates, which will make them a bit hard in finding jobs after graduation since employers do care about grade of ethical behavior written in certificates. The grades of ethical behaviors are evaluated at the end of each semester, besides grades of academic. Moreover, the grade of ethical behaviors is included students’ behaviors in their local regions where they live. Regarding academic employees, the grades of ethical behaviors are assessed by Trade Union, and if someone has bad grade of ethical behaviors, they will find a bit hard finding a new position in other employers.

- The Faculty does not include employees into decision-making process related to CSR.
- The faculty supports ethical behavior and it takes concrete steps towards its sustaining, control, or it takes concrete steps when breaking ethical behavior through sets of regulations/ethical code established in written form and published on the website so that everyone can access easily. For students, a Head teacher and monitor/monitress, and a person responsible for student management, and lecturers are people who monitor ethical behaviors of students. The person whose responsibility for student management is in Administration department, making a monthly report about student’s ethical behaviors to the management of the Faculty. Any breach of ethics is solved according to the regulations established by the Faculty as well as of the University. For example, any breach of regulations for the first time, the student will have to write a self-review; that for the second time, the student will be disciplined at the Faculty level, lowered 1 level of the ethical training score; that for the third time, the student will be disciplined at university level. One example of regulations of the University is that if a student behaves in uneducated or rude way towards teachers, the student will be disciplined according to the extent of one’s behaviors and in the worst case, the student will be expelled from the University for breaking the rules.

**Respect for stakeholder interests**

The Faculty takes into account requirement of stakeholders reasonably.

- Regarding current students, this is conducted when a new freshman comes for enrolment of study programme when they have chance to express their needs and wants. They can express their needs at the beginning of studying as well as during a feedback for teaching process. Students also have chance to benefit from the Faculty Facebook Page where they can ask and be answered as well as obtaining many useful information. The Faculty assists students, helping their lives easier by many workshops, or study clubs where there are groups of
students studying together to improve particular skills. These clubs and study groups are organized by student unions, including entertaining activities. They have chance to have internships, job fairs, etc.

- The Faculty, in particular, and the University, in general, has meetings on regular basis with regional authorized organizations, and the Municipality according to the Law. The University reports to the Ministry of Education and Training every year.
- The Faculty takes part in the meeting with partners at university level.
- Employees can express their feedback at Labor Union (Trade Union), or they can express directly to the management.
- For employers, they are invited to job fairs and conferences where they are encouraged to provide feedback and their interests, or through surveys sent to them. Requirements of employers are also expressed in career conferences. Potential employers cooperate with the University, providing students with internships and job opportunities.
- The Faculty management has meeting every month, which is same as the meeting between the Rectors, Vice-Rectors.
- Regarding prospect students, The Faculty involves in open days or any activities organized for foreseeable students by study departments at university level. Mainly, they Faculty, in particular, and the University, in general, support potential applicants via e-mail and hot line. In addition, the University cooperates with regional organization to hold some excursions for pupils and high school students where they can have real experience about university life. To be more specific, recently, the University held an activity where pupil can try on making hand-made soaps. Furthermore, the Faculty’s representatives are also invited to come to some high schools on career guidance days where they introduce high school pupils about experiences about university life, as well as giving them advice on their decision on choosing faculties or majors. Moreover, prospect students can also pose questions online on the website as well as on the Facebook page. They can also join an event held by the University on a day prior to a day they sit entrance exams to universities.
- The Faculty keeps in touch with graduates through clubs, events and Graduates Association, which is a channel where current students can be supported with scholarships or job opportunities or donations for the University as well as a place where they share about working life, etc. The Faculty does not contact graduates by itself, but this activity is done at university level by Department of Enrollment and Labor Market. This department contacts graduates every year in order to learn about the rate of graduates employed, and about whether they
satisfied with employers’ requirements, about their income and about what they have to improve after graduations.

- The Faculty involves in donation agreement at university level. The University donates mainly in gift form. The annual budget is in amount of VND100000000 (= CZK100 000) collected by 1% of salary of each employee, or voluntary of each participant, as well as a budget the university receives from National Trade Union.
- The Faculty cooperates with other faculties every month, including dialogues, or entertaining events, especially on 8th March (the Woman’s Day), 20th November (the Teacher’s Day), etc.
- The faculty takes measures to improve stakeholders’ satisfaction partially by coordinating with the student affairs department and the enrollment labor market, which are served at university level, by collecting feedback mainly.
- The faculty does not control whether its actions are in compliance with the Law as this is responsible of the Quality Assurance department of the University.

**Legal compliance**

- Generally, the Faculty obeys the Law as the University does so. The Faculty is under control of other departments within university such as Quality Assurance department, Trade Union, Party Committee and other. Specifically, the Administration Department keeps the University updated with all regulations as well as keeps track on the University activities whether obeying the Law.

4.1.2.2. *Human rights (KO-2)*

**Due diligence**

- The Faculty cares about observance of human rights of all stakeholders, which is stipulated by Law. There is a person called supervisor for human right at Faculty.
- There are annual dialogues with the management directly where everyone can express their opinions in all aspects.

**Human rights risk situations**

- The Faculty has not faced any seriously risky circumstances like natural disasters, medical problems, etc.
- The Faculty has not experienced any risk situations that affect children.
- The Faculty does not have any actions or measurement to assure that their suppliers use child labor.
- The Faculty has not dealt with corruption yet.
• The Faculty does not have states procedures how to act in mentioned risk situations, however, it follows the regulations of the University.

**Avoidance of complicity**

• The Faculty has not dealt with problems related to deliberate abuse or violation of human rights.
• The Faculty has stated clear rules, which is university's regulations, for avoidance of deliberate abuse or violation or infringement of human rights.
• To avoid complicity, the Faculty has clear regulations published on the website, for example, academic employees will be reduced the salary if they intent to expose students to contents of exams prior exams, etc.

**Resolving grievances**

• The Faculty has not dealt with the complaints regarding violation of human rights.
• The inspectorate department, personal department, plan & finance, and other departments involved in a matter occurred have responsibility for resolution. The procedure for this matter is that the inspectorate department receives a complaint letter, cooperating with other department involved to solve this case. Within 15 days, the person sent complains letter should be informed. The inspectorate department has regular meeting with Academic Board (including Rector and 3 Vice-rectors) to report about complains. Nevertheless, the thing here is that in reality the managerial bodies of Faculty, in particular, the University, in general, do not pay enough attention to complaint. These possible complaints occurred would be handled in informal way, depending on each characteristic of each situation. There are even some cases delayed in handling, which will be escalated to the Ministry of Education and Training.

**Discrimination and vulnerable groups**

• The Faculty has not stated programs within its policy for discrimination avoidance.
• The Faculty employs its workers without race, gender, national and other discrimination. Nevertheless, it does care about ages while recruiting Ph.Ds (not older than 45 years old) and Masters (not older than 35 years old) due to a reason for maximize working periods.
• The percentage of female gender in leadership position is 80 percent. Specifically, there are 4 female leaders among 7 leaders in total, which are the Dean, and 3 other heads of departments; and 89 female academic employees out of 111 in total.
• Although the Faculty does not observe the ratio of ethnic staffs or leaders in particular, all people from other ethnicities or nations are treated equally without any discrimination.
• The Faculty accepts students regardless of their nationalities, disabilities. In addition to that, disable students are also encouraged and supported as much as possible. However, they have same study programmes as other students.
• The Faculty does not have a formal procedure for solving discrimination, however, it is ensured by Civil Law.
• The Faculty does not have any specific body dealing with this issue, neither it does not keep records of cases of discriminations.

Civil and political rights

• The Faculty has not solved any discrimination situations with reference to interfering private life, life, family, home, correspondence, etc.
• The Faculty does not have any specific steps to solve discrimination related to civil and political rights.
• The Faculty respects always civil and political rights.

Economic, social, and cultural rights

• The Faculty has not dealt with discrimination in sphere of medical care, education, occupation, religion and culture.
• The Faculty does not establish any steps to reduce economic social and cultural rights discriminated. However, the Faculty obeys the legislation. Disable students and disadvantaged students are supported in many ways, such as reduce in tuition fee, etc.
• The Faculty always has a respect to economic, social and cultural rights, such as right to education, work, freedom of religion, etc.

Fundamental principles and rights at work

• The Faculty has not solved any cases regarding to the right of work discriminated.
• The Faculty is always respectful to the right of freedom of association, the right to collective bargaining, the elimination of all forms of forced and involuntary labor, abolition of child labor, etc.
• The Faculty makes effort to prevent from infringing upon fundamental rights at work.
• The Faculty has precise regulations established for valuation without gender or other discrimination, working hours and these matters are ensured by the Law.
The regulation is published on the website. Trade Unions (both at Faculty level and University level) and Personnel department are bodies responsible for this matter. There is annual assessment through someone can be trained, rewarded or disciplined by being reducing salary or getting fired, etc.

- The Faculty offers suitable conditions for collective bargaining according to the Law. The salary condition is set by the Ministry of Education and Training.
- The Faculty has respect to fundamental principles and rights at work

4.1.2.3. Labor practices (KO-3)

**Employment and employment relationships**

- Human resource is handled by the Administration department of faculty cooperating with Personnel department of the University, who obey the human resource regulations established by the Rector.
- The recruitment process is as follows: applicants submit CV at the Personnel department. After that, the applicant has an interview with an interview board, which constitutes a leader of Trade Union, a leader of Youth Union, a leader of Personal department, the Head of department of the Faculty who asks for the recruitment. Next, the Recruitment Board, which includes the Rector or Vice-rector, a leader of Party Committee, the leader of Trade Union, the leader of Personnel department, the head of department of the Faculty, will evaluate and make decisions. Finally, the applicant will be informed. After being hired, employee will have a 3-year contract with the University before they have chance to have an infinite contract as long as they have work done well. Particularly, the Rector, Vice-Rectors, Dean and Vice-Dean have 5 – year contracts.
- The Faculty, in particular, the University, in general, employs the talented and it adjusts its recruitment process as follows: applicants who graduated with excellent grades or has Master degree or Doctor degree, or graduated in abroad are exempted from the admission process. However, there is no certain programme for the talented recruitment. The Faculty, in particular, the University, in general, has precise policies for the talented management. The University is also supported by the provincial Municipality financially in offering the talented allowances. According the Code 33/2014/QD-UBND (on 10th September 2014) established by the provincial Municipality, Doctors and Masters who graduated with excellent grades and above, if they desire to work at TMDU for 5 years at least, can receive the allowance given at once (meaning that they receive this allowance only one time when they are hired). The details is as follows: a Ph.D. and being main teacher at the same time who are not leaving in Binh Duong province, where the University located, receive the allowance with
an amount of VND 200 million (= CZK 200 000). Ph.D. receives an amount of VND 180 million (= CZK 180 000). Those who have Master degrees with excellent grades receive VND 100 million (= CZK 100 000). In addition, people who are sent by the province for post-graduate training, currently holding doctorates or master’s degrees, working at agencies outside the education and training sector in the province, desiring to transfer to TDMU, receive the allowance with an amount of VND 35 million (= CZK 35 000) for Ph.D., of VND 20 million (= CZK 20 000) for Masters. As for people who have doctoral or master degrees with self-financing, working in agencies outside the education and training sector in the province, desiring to transfer to TDMU, receive the allowance with an amount of VND 45 million (= CZK 45 000) for Ph.D., of VND 25 million (= CZK 25 000) for master. A part from these mentioned policies, people having master degree or higher, working in TBMU is provided with housing allowance if the distance from home to work is above 20 km. The housing allowance is given like this: they will be supported the housing rent with an amount of 0.7% of salary/ month. This allowance is given for 5 years from the day they start working at the University. All these policies are applied from 01/01/2015 to 2020.

Besides the allowance policy, the University has annual assessment and rating so that it can award timely employees who have excellent work done, for example, one employee who has a quality journal/scientific article published in an international article/magazine with ISI can receive VND 33 million (= CZK 33 000)

- Students are also encouraged by some contests such as “the Marketing Talent contest” or “the Future Accountant”, which are at faculty level, or “Beauty of students at TDMU” where students who have excellent academic grades and ethical & personality grade can win. If students have excellent grades of both academic and personality training ones, they can have chances to have scholarship.
- The Faculty, in particular, the University, in general, does not take age, gender, origin into consideration into recruitment process.
- The Faculty, in particular, the University, in general does not employ disable staffs. This is a result of a high unemployment rate in Vietnam, which leads to extremely competitive environment for disable people. According to the General Statistics, the unemployment rate by third quarter of 2016 was 2.34%. Unemployed people at working ages accounted for 2.29%, including 3.23% in cities and 1.82% in villages and the countryside. Unemployed adolescence who are at age of 15-24 years share 7.04%, including 11, 65% in cities and 5.27% in villages and the countryside. Out of 7.04% adolescent people, those who are at working age take up 1.66%, including 0.70% in cities and 2.11% in villages and the countryside. Dislike the Czech Republic and other European countries,
unemployed people do not receive unemployment allowances or anything similar supported by the government in Vietnam. This causes a high competitive enrollment for seeking a job. In addition to that, Vietnamese government has not established regulation for ratio of disable people hired. In the Law on disabled people, it states generally, that, “agencies, organizations, enterprises and individuals must not refuse to hire people with disabilities who meet the recruitment criteria nor set recruitment standards in contravention of law in order to limit the opportunities for employment of the disabled”.

- The Faculty does not have any certain means to observe relationship among staffs. However, the Faculty organizes team buildings and parties to maintain and cultivate relationship among employees. For example, female employees receive flowers on Vietnamese Woman Day, or teams meet up sometimes on holidays, having picnics together.

- The number of professors, senior lecturers and Ph.Ds is established by the Rector together with University Council.

- The Faculty has 47 academic staffs in 5 departments. Each academic staff has to have a weekly plan and a monthly plan submitted to the management of faculty as well as a working report submitted monthly. The working load process is made as follows: First, the management of the faculty sets a learning-teaching plan for every semester (3 months before the semester starts). Then, the plan is sent to heads of departments via email to ask for their feedback, which is needed to be sent back within 2 days. Finally, the final plan will be sent to the Administration Department of the Faculty within 2 days. Here, at Administration department, the timetable is set up and obeyed by all staffs.

**Conditions of work and social protection**

- The Faculty creates sufficient working conditions according to the legislation. There is no kitchen facilities, coffee machines, etc. in the Faculty since this is one of characteristic of a developing country like Vietnam.

- Working conditions and social protection are responsibilities of Facilities Management department, which is at university level.

- The Faculty equips employees with working conditions, reasonable wage, suitable working hours, holidays and other benefits according to the Law. Staffs have 8 weeks off a year for vacation, including public holidays. Employees work 40 hours a week, which is 1760 working hours a year after subtracting holidays, Tet holiday (a lunar new year), semester breaks, and other public holidays. Moreover, academic staffs have flexible time, and non-academic staffs have fixed working hours. Specifically, academic staffs come to the Faculty any time ranging from 7 - 11:30 am in the morning, 12:30 - 16:45 pm in the
afternoon, and 17:30 - 20:50 pm in the evening based on their given timetable. Otherwise, they do not have to come to the Faculty as long as they fulfill 40 working hours during week. In addition, non-academic staffs work from 7am to 11:30 am in the morning and from 13pm to 17pm in the afternoon. The Inspectorate department (served at university level) is responsible for monitoring this matter.

- According to the Law, employees will achieve compensation for overworking hours in monetary form, as well as pension insurance. Staffs are paid for overworking hours in monetary form as follows: \( \text{Wage of 1 overworking hour} = \text{wage of 1 working hour} \times 150\% \). The Plan & Finance is in charge of this matter.
- The Faculty does not offer employees social protection outplacement.
- After being hired, employees will have 3-year contract with the University before they have chance to have infinite contract if they have work done well. Particularly, the Rector, Vice-Rectors, Dean and Vice-Dean have 5 – year contract.

**Social dialogue**

- Employees have capabilities to express their opinions in both formal and informal ways. They can give opinions at regular meetings or private talks. Trade Union of the Faculty is a bridge connecting staffs and the Faculty management. Trade Union together with the Dean is in charge for social dialogue.
- There is a clear process for complaint, as well as, a body dealing with complaint according to the Law. A complaint case is solved within 30-45 days, including 5 steps which are: (1) inspecting the complaint, (2) mediating, (3) solving, (4) informing the person complaining about the result of solution, (5) making record the case. The Inspectorate department is in charge of solving complaints.
- Employees have an access to information about activities and funding of organization at regular meetings.

**Health and safety at work**

- The Faculty ensures health protection and safety at work sufficiently according to the Law. However, employees do not have any particular activities to educate employees with health hazard, unsafe situations. Especially, lecturers can ride university bus to go to work.
- The Faculty has some actions to enhance employees’ physical and mental conditions, and social well-being, such as teambuilding, etc.
- The Faculty has a small budget for cases of occupational disease, accidents at work, etc. which is distributed by all employees at certain amount of 1 % of
salary. Unfortunately, the health care system in the University, in particular, in Vietnam, in general, has not been enhanced.

- The Faculty does not record nor analyses the number of accidents at work and diseases.
- The Faculty does not perform health protection and safety at work beyond the legislation.
- The Faculty has had recently training students about health and self-protection.

**Human development and training in the workplace**

- The Faculty does not have personnel department its own, rather than human resource is conducted at university level by Personnel department.
- The Faculty has development programmes, such as conferences or training sections with financial supports. Since June 2015, the University has established a Quality Development Project management Board responsible for running, organizing programs and training courses to help trainers improve the quality of teaching, training in advanced teaching methods while supporting lecturers to design lesson plans in the spirit of CDIO – Conceive Design Implement Operate. Programs implemented are training on argumentative thinking, writing an international science journalism, training on modern teaching methods, etc. provided by foreign experts.
- The Faculty, in particular, the University, in general, cooperates with Vietnam Education Foundation (VEF) to develop employees as well as students. Excellent academic staffs and students can have chance to get scholarship from the VEF to attend trainings at the United
- The Faculty sometimes has other possibilities besides training where lectures and seminar conducted by professors and foreign experts. Faculty's members are provided with new knowledge, innovative teaching methods. Some training is, for example, seminar on statistical probability in the fields of information technology, economics, environment in industry and scientific research.

4.1.2.4. The environment (KO-4)

**Prevention of pollution**

- The Faculty does not take concrete measure to prevent environmental pollution like air emissions, water pollution, disposal of waste, recycling, etc. Unfortunately, pollution prevention is still very poor in Vietnam.
- The Faculty does not have specific fund for pollution prevention.
- The Faculty does not consider environmental factors when purchasing equipment, materials, etc.
Sustainable resource use

- The Faculty does not pay attention to the issue of availability of resources for the future, for example, energy efficient reduction of energy consumption, water protection and reduction of water consumption, such as efficient flushing, material effectiveness, etc.
- The Faculty partially engages in reduction of resources waste by publish all necessary information on the website, rather than in printed form, however, it is not engaging in reduction in environmental damage.
- The Faculty does not keep statistics about annual savings of resources and about activities related to natural prevention. The main reason for this is that environmental issue is still not paid attention seriously in Vietnam in general.
- The Faculty does not carry out any activities to change the current and future behavior patterns towards responsible use of natural resources of employees.
- The Faculty does not educate employees about sustainable use of resources.

Protection of the environment, biodiversity and restoration of natural habitats

- The Faculty does not take part in protection and renewal of natural environment and its ecosystem by its services, regulatory activities, etc.
- The Faculty does not take steps in order to protect water, fuel, land, etc.
- The Faculty does not deal with the protection of terrestrial and aquatic species, sustainable use of land and natural resources.
- The Faculty does not have any particular steps to promote healthy urban and rural development.

4.1.2.5. Fair operating practices (KO-5)

Anti-corruption

- The Faculty has a corruption prevention program, including an increase in transparency of activities at the Faculty, together with keeping track to develop and carry out rules about benefits, etc. In addition, corrupt prevention is ensured by Law.
- The Faculty does not have certain workers being in charge for preventing corruption and transparency, however, corruption is preventing at university level by Anti-corruption board.
- The Faculty has not encountered any cases corruption.
- Necessary basic information is published on the Website so that everyone can access them easily. Basic information can be obtained from information on the website, not in printed form but electronica form so that to prevent waste
- The Faculty provides accurate information about tuition fee of study programmes offered, but only in Vietnamese on the website as follows:

  Cáckhoánphámöphkidinhphúc:
  - Lêphínhphúc: VND290.000
  - Bàoíhiêmy té: VND114.500

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Responsible political involvement

- The Faculty declares that its political engagement is responsible.

Fair competition

- The Faculty observes all stated conditions of fair competition on the market within all its activities according the Law.
- The Faculty does not hide any information. All necessary information is published on the website, as well as informed at meetings.
- The Faculty does not monitor whether it cooperates sub deliveries from CSR partners.
- The Faculty does not take into consideration social responsibility during its public procurement.

Promoting social responsibility in the value chain

- The Faculty does not make CSR report separately, but it is included in report done at university level.
- The Faculty does not have any certain actions for sustainable promotion of partners.

Respect for property rights

- The Faculty has respectfulness for property rights in all aspects. The Faculty obeys the Law with respect to property rights, following a guideline called Ethical Norms in Academic established at University level, which consists of respecting academic freedom; honest, fair, responsible, objective; cooperating and sharing; respect intellectual property; safety, having right with moral assets which are done by fund of University based on Law of Possession of Intellectual Property, etc.
- Plagiarism is paid attention by the Faculty. Students who commit plagiarism will receive 0 point for their work, which is mentioned in Ethical code published on the Website.

4.1.2.6. Consumer issues (KO-6)

Fair marketing, factual and unbiased information and fair contractual practices

- The Faculty just provides comprehensive and accurate information about its activities to all stakeholders. Students and employees are not always informed about the Faculty activities, rather than they are only informed about activities necessary for them or those they involve in.
• The Faculty carries out honest marketing. Most marketing activities are conducted via website, emails, provincial media and Facebook page where study details, and the campus details or activities are promoted. High school pupils are exposed sufficient and accurate information in an attractive way based on marketing tactics. They can obtain information through hotline, or email, website, or having discussion right at the career guidance when representatives of the University come to share their experience and giving advice. The Faculty does not make any advertisements with disguise nor do anything harmful to its customers.

• The Faculty does not create regulation for promotion and marketing of the Faculty. Marketing is carried out at university level mainly by Websites department together with study department. The Websites department always consults with involved departments to make sure all information given honestly and to ensure the University obeys the Law.

• The Faculty does not have any body for monitoring and performing honest marketing.

**Protecting consumers’ health and safety**

• The Faculty does not make effort to align students’ interests in health with those of the Faculty.

• The Faculty does not have any particular way to find out the students’ interest in health. This is caused by low condition of health care services in Vietnam. There is a health service department (served at university level) where students come when they need assistance with medication. Hence, the Faculty does not provide health service beyond legislation. However, students’ health check are carried out regularly, twice a year, according to the Law.

• The Faculty does not provide consultations and psychologist for students.

• Students’ welfare is ensured at university level by activities like canteen, library, student clubs and events organized by study department. Study department together with Youth unions are in charge of many activities which students can benefits from, including educational programme, or entertainment, etc. For example, annual event to welcome new freshmen, or voluntary activities to help disadvantageous regions, job fairs, or they can also join any study clubs to improve any skills, etc. Students can also join some concurs like TDMU OPEN English Vocal Competition at University level, or Student Research Award, or Legal competition contest, etc.

• Recently, the Youth Union cooperated with the Medicinal General Hospital to organize a training program for self-defense skills for students. Students are raised awareness and ability to protect themselves against situations that may
affect the health and safety of students and youth members during their life and study.

- Students at the Faculty have chance to participate in a communication on reproductive health, sexual health and family planning held by the University cooperated with province hospital. In addition to that, students can also take part in the healthy students’ day at University level where students have chance to exchange experiences, to raise the awareness of physical training and sports, as well as building and orienting healthy lifestyles and cultural lifestyle for youth union’s members. There are games, physical and fitness competitions organized on the day.
- There is a safety technician at the university, not at Faculty level.

**Sustainable consumption**

- The Faculty does not carry out any activities to improve students’ behaviors related to responsibility for natural resource use.
- The Faculty does not educate students with sustainable consumption.
- The subject CSR is not included in curricula. However, the topic of CSR is included in a course of The Module Management.
- The Faculty does not keep annual saving of resources and activities relating to prevention of damage to the environment.

**Consumer service, support, and complaint and dispute resolution**

- The Faculty facilitates students to complain by a certain framework. Firstly, a student can refer to the Administration department, and then this department will refer to the Dean who is responsible for this matter, eventually the Dean might consult with the University Council. Nevertheless, the Faculty does not record number of complaint. The Study department (at University level) is responsible for handling complaints and disputes.
- The Faculty ascertains interests of potential employers of the students by inviting them to participate in Job Fairs, as well as surveys, which are done at University level, particularly done by the Quality Assurance department, the Personnel department, the Enrollment & Labor Market department, the student affair department. The aim is to strengthen relationship between them and to have their feedback as well as their interests so that the University develops and improve to get their goal that is highly quality education.
- In 2016, the Faculty had 2300 students in total, constituting 1974 students pursuing Bachelor and 326 students pursuing Master. On average, there are 400 students graduate successfully every year.
The Faculty monitors graduates after 6 months since they have graduated, to learn about the ratio of graduates who are employed and their applicability in practice, what knowledge and skills they have to supplement to meet society’s requirements, average income, etc. These activities are done by the Administration department of the Faculty together with the Enrollment & Labor Market center who call these graduates directly, and then send them questionnaires.

The Faculty ensures former students’ interests by organizing events where they are invited to come and share their experience with current students, or they can join clubs or Facebook pages. In addition to that, they can always refer to the Administration department whenever they need.

The Faculty monitor students’ feedback regarding teaching only, conducting evaluation and react to the students’ feedback. Students are asked for feedback via website http://dkmh.tdmu.edu.vn. This is carried out every semester with the aim is that to build teachers having top-notch knowledge and academic ethic as well as responsibility; to adjust teaching framework; to cultivate responsibility of students for their rights, together with give them a channel to express their opinions, needs and wants. This activity is conducted by the Administration department of the Faculty cooperating with the Study department of the University, and eventually, the Quality Assurance department is responsible for evaluation and report the result. This is considered as one of ways the Faculty use to mix interests of students and of the Faculty. This means that, on one side, the Faculty is eager to provide students with high quality of teaching services as well as equip them with all necessary skills before graduation, on the other side, students want to obtain all necessary knowledge and skills to get desired jobs after graduation. In addition to that, scholarships, or award “Tai Nang Khoa Hoc Tre Dai Hoc Thu Dau Mot” (The Young Talent at TDMU) for students having excellent thesis, or job fair, or entertaining and educational activities organized by Student Union, etc. are another way to mix interests of students and Faculty as well as to ensure students’ interests.

The Enrollment & Labor Market, which is served at university level, is responsible for career of students. Students obtain career orientation through Job fairs where they can learn more from employers’ opinions and practical experience of former students on student association Facebook. In addition to that, the Enrollment & Labor Market department, along with study department (both are at University level) and administration department of the Faculty are in charge of cooperating with employers to obtain internship opportunities for students.
**Consumer data protection and privacy**

- The Faculty does not establish policy regarding data protection and privacy of students, however, this issue is ensured at university level according to the Law.
- The Faculty does not have any certain tools to protect acquiring and gathering of personal information, neither there is someone responsible for the issue of data protection and privacy of students.

**Access to essential services**

- The Faculty does not limit amount of electricity and water used by students.
- The Faculty supports students whose family is disadvantageous by reducing tuition fee for them.
- There is a certain process for scholarship at the Faculty. At first, the Administration department sends results (academic and ethical training) to the Study Affairs (working at University level). Next, this department will consider the scholarship fund according to the regulation no.1358 of the University. The scholarship fund accounts for 13% - 15% of the tuition fee. Finally, the Dean will consult with University Council to evaluate and make decision.
- Disadvantageous students are also supported. For those who are disable and was born in a poor family, or poor minority ethnic students and they are living in disadvantageous areas are exempted from tuition fee totally. They need to submit an application for tuition fee exemption, and a confirmation of disable status as well as a confirmation of poor family status granted by the Municipality. For those who are poor minority ethnic students are exempted from 70% of tuition fee. They need to submit an application for exemption and birth certificate, and a resident registration book (or family register), a birth certificate. For those who are children of national officers who were died of professional disease or labor incidents are exempted from 50% of tuition fee.

**Education and awareness**

- Students can join courses at university level to improve soft skills, social skills, self-protection skill, etc. Students can also have opportunities to study abroad, which is conducted at university level.
- The Faculty does not have lifelong learning for students and graduates, neither it does not ensure its students and graduates additional education.
- The Faculty provides students with adequate and easily information. Students can obtain the information easily on the website.
- Besides obliged courses, there are many courses available in the Faculty for students, such as language course, technological courses, etc. E-library is also
available on website of university where students can find various useful courses for them. These courses are limited by a number of trainings, in certain period, as well as a number of participants.

- People working in certain fields are invited to come and give lecturers, which is done at University level.
- Students can also join the Club of Foreseeable Managers, which is created by the Marketing department. Also, students also have chance to win an award “Tai Nang Khoa Hoc Tre Dai Hoc Thu Dau Mot” (The Young Talent at TDMU) for students having excellent thesis, or a competition “KeyTanVeinTong Lai” (the future accountant), or “the Marketing Talent contest” or “Net DeepSinhVein Dai Hoc Thu Dau Mot” (the beauty of students at TDMU), or football championship etc.
- Students can easily obtain all necessary information regarding disciplines, or newsletters, or job opportunities, etc. at the website of Student Affairs and the Enrollment&Labor Market (served at university level).
- The Faculty ascertains students’ requirements in this area at the beginning of study when they can express all their needs at the Administration department.

4.1.2.7. Community involvement and development (KO-7)

**Community involvement**

- The Faculty involves in community at university level. Community involvement is mainly conducted by Youth Union. They have activities like Summer Volunteer Campaign, Welcoming the entrance exam to university season, Blood Donation, etc. Recently, in 2016 the volunteer team of Binh Duong Province, where the University is located, cooperated with the University Youth Union for 7 days. They unleashed their energy to the maximum amount of assigned tasks, such as lighting the countryside (cleaning the countryside), children’s activities (teaching them basic knowledge of foreign languages, or computer), beach cleaning, ocean trash, supporting doctors with examining and drug delivery, etc. Students of the Faculty can also join the voluntary club "Câu lạc bộ Dãy chăn Việt Dạt Thu" (the club of Vietnamese footprint on Thu land “to take part in many voluntary activities with humanity. The club was established in 2015, operating for the purpose of volunteering, building hands for the community, aiming to form a student who not only learns but also knows how to care and share and comes to the lives of people around. Every month, the club visits the orphanage centers in the province to do volunteer work, helping the children. With all good things done, the club was awarded by the President of Binh Duong province.
• The Faculty involves in charity at university level. The University donates mainly in gift form. The University has a fund for given activities, which is in an amount of VND100 000 000 (≈CZK 100 000).
• The Faculty does not join any NGOs.
• The Faculty informs the community about its future steps sufficiently at university level on provincial media such as TV channel and newspaper or online newspaper, etc.
• The Faculty cooperates with private sector mainly for finding job opportunities and internships opportunities for its students. These companies are the most important partners within the community. For example, The Faculty cooperated with the Vietteltelemobile company to hold the contest “Talent Marketing” in order to create a healthy and useful playground for students in the field of marketing, as well as to help students apply knowledge learned into practice. Alternatively, the Faculty coordinated with the Minh Long company, the Tan Hiep Phat company, provincial post office, Becamexcorporation and Urban development to organize excursions for their students at these companies in order to provide students with the opportunities to access the working environment at the enterprise, to gain more knowledge, skills and practical experiences.
• The Faculty interacts with public sector at university level, such as the Municipality, etc. Recently, the University cooperates with the telecom company VNPT and the provincial Municipality to develop the province to become the “Smart city”.

**Education and culture**

• The Faculty does not offer education for the elder, lifelong learning, neither involves all age categories in educational programs.
• The Faculty participates in educational and cultural programs within the community. For example, all students and employees at the Faculty, in particular, at the University, in general, participate in competitions organized by the Municipality, such as, writing about historical fellows or Legal Contest of Binh Duong province organized by the Municipality. Another example, is, they take part in the cultural exchange “Generation of Mekong delta” organized by the provincial Student Union and the Municipality. Alternatively, they participate in a visit the provincial martyrs cemetery organized by the Municipality in order to express gratefulness to people died on Wars. Recently, they have participated in the conference “20 years of Binh Duong urbanization-practical issues” held by the University along with the center for urban research and development and the institute of urban planning and development of Binh Duong province, etc.
2014, the Faculty, in particular, the University, in general, gifted 10000 notebooks with value as VND 50 million (CZK50 000) to pupils entire Bac Ai town which is a remote area belonging to NinhThuan province.

**Employment creation and skills development**

- The Faculty does not make effort in job creation; neither it tries through various programs to increase employment.
- The Faculty does not pay attention to raising employment rate while making purchase.
- The Faculty does not consider job maintenance while buying new technologies.
- The Faculty does not consider regional suppliers in the procurement.

**Technology development and access**

- The Faculty does not involve in low-cost technology development.
- The Faculty does not make effort to develop knowledge and technologies for locals.
- The Faculty does not participate in technology development. However, in the begin of 2017 the Faculty of Biotechnology cooperates with Phuong Nam Biology company to study the production process and preservation of trichoderma sp.10CFU/g at 12 months, at room temperature. The two parties cooperate to participate in international and domestic projects on research and exploitation of biological products for agriculture. Moreover, in 2016 students of the Faculty of Information Technology received the Best Technical Award to Beautifier by inventing an E-hotline, which has function of announcing urgent news from personal telephones with software installed to the authorities. This invention is high applicability and practical needs, so the provincial leaders recommended to fund for this product so that the students can continue researching and improving their products to serve the provincial functional forces and to ensure a safe and quality life for people.

**Wealth and income creation**

- The Faculty strikes to enhance income of community by contribute human resource for community.
- The Faculty partially makes effort to distribute income and benefits from economic activities fairly (e.g. through taxes, salaries and profit). As the Faculty, in particular, the University, in general, has to pay taxes for income from tuition fee obtained (except 25% of total income, which is used for developing the university according the Law) and investment from other investors.
- The Faculty use local suppliers when performing its activities.
Health

- The Faculty involves in enhancement of health care for community.
- Students and employees at the Faculty took part in the Blood Donation organized by the University together with the Red Cross Association. In 2015, more than 400 students and staffs took part in the blood donation. At the end the campaign, Humanitarian Blood Donation Center collected 302 units of blood, supplementing blood bank of Cho Ray hospital in Ho Chi Minh city.
- In 2015 students of the Faculty among 1000 students and pupils in Binh Duong province took part in the launching ceremony “The Environment and smoke-free schools”. The launching ceremony was part of series of tobacco control activities in Binh Duong province, coordinated by the Provincial Steering Committee on Smoking and the Department of Health.

Social investment

- The Faculty does not invest in social investment.
- The Faculty does not invest fund in infrastructure or other programmes aimed at improvement of social aspect of community’s life (e.g. better infrastructure, access to information, education, health care, etc.). However, these activities are conducted at university level. In 2016, TDMU awarded 10 cisterns with a total value of VND 25 million (CZK 25000) to islanders, contributing to the improvement of local water quality.

4.1.3 Summary of the results

Table 2: Evaluation of EF in core areas

<table>
<thead>
<tr>
<th>Organization</th>
<th>Human rights (KO-1)</th>
<th>Labour practices (KO-2)</th>
<th>The environment (KO-3)</th>
<th>Fair operating practices (KO-4)</th>
<th>Consumer issues (KO-5)</th>
<th>Community involvement development (KO-6)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total intensity of the influence</td>
<td>29</td>
<td>53</td>
<td>66</td>
<td>12</td>
<td>29</td>
<td>70</td>
</tr>
<tr>
<td>Number of issues</td>
<td>17</td>
<td>31</td>
<td>32</td>
<td>11</td>
<td>16</td>
<td>35</td>
</tr>
<tr>
<td>Average intensity of involvement of the faculty</td>
<td>1.71</td>
<td>1.71</td>
<td>2.06</td>
<td>1.09</td>
<td>1.81</td>
<td>2.0</td>
</tr>
</tbody>
</table>

Source: own research
The table demonstrates the score for each key area the Faculty obtains, which are 1.71 (KO-1), 1.71 (KO-2), 2.06 (KO-3), 1.09 (KO-4), 1.81 (KO-5), 2.0 (KO-6), 1.67 (KO-7).

The Faculty gains the highest score in KO-3 (Labor practice) and the lowest one in KO-4 (the environment).

- **KO-1 Operation governance (1.71)**

The Faculty does not include CSR principles in its managerial tactics. CSR principle is not seen as a foundation of benefits for the Faculty. Moreover, the Faculty does not make CSR report, neither it has CSR standard establishment. Having said that, the Faculty still takes many actions in a sustainable way without intention. In addition, the Faculty obeys the Law as well as follows principles of ethics, making effort in caring for stakeholders’ needs and wants.

- **KO-2 Human rights (1.71)**

Although the Faculty respects human rights it is still caused by the observance of the Law, meaning that the Faculty is not acting human rights beyond the Law.

- **KO-3 Labor practice (2.06)**

Labor practice is ranking at highest score, which is caused by many activities done well at the Faculty. The Faculty has made effort in hiring the talented, and having some the talented managerial framework, such as provide them with allowances. The Faculty is also striking to build up working relationships and to satisfy staffs with physical and mental goodwill, even though it does not have that much activities besides team buildings and performing arts.

- **KO-4 The environment (1.09)**

This area reaches at the lowest score. The Faculty has not involved in this area that well. There is not an existence of waste separation, paper and toner recycle, two-stage toilet flush in order to conserving water, procurement for recycled paper. The Faculty is not engaging in environmental protection and ecosystem renewal; neither it is educating staffs with consuming natural resources in a responsible way; it is not enhancing staff’s responsibility for the nature either.

- **KO-5 Fair operating practices (1.81)**

The Faculty is acting in compliance with fairly competitive conditions in the market from all aspects, including giving accurate information about courses offered, however the information is provided in Vietnamese. This is caused by a reason that study programmes in English is building up and developing, which is not ready for offering yet. Nevertheless,
the Faculty has regulations to prevent from plagiarism and corruption, which is controlled by a certain body. On top of that, the Faculty does not make analysis on partners’ behaviors toward sustainability.

- **KO-6 Consumer issues (2.0)**

The area is standing at second high rank after Labor practice (2.06). The Faculty conducts fair marketing and its stakeholders are given information without bias. Moreover, the Faculty pays a great deal of attention to student welfare through the Student Union who organizes study groups, student clubs, events, etc. Students can also access optional courses. Student’s needs and wants are figured out by Study department (served at University level) and the Administration department of the Faculty. The Faculty is making attempt to make its interests and students’ interest suitable together. The Faculty facilitates students to complain by a certain framework.

The Faculty is depriving actions related to the long-term sustainable consumption. The Faculty has not prevented from waste and natural harmfulness in terms of consumer matters; neither it keeps track of resource conservation and of preventing natural harmfulness every year. In addition to that, the Faculty does not have any particular actions to change bad behavior that harms the nature or to enhance good behaviors toward natural conservation. The Faculty is not including CSR and ethics courses into curricula taught.

- **KO-7 Community involvement and development (1.67)**

Eventhough the Faculty has some activities to involve in community such as Green Summer when students do voluntary to help disadvantageous regions, or blood donation, etc. The Faculty takes part in activities at university level mainly. Moreover, the Faculty’s distribution is in gift from mainly. The Faculty does not invest in infrastructure or programmes, etc. related to enhance social health or education, etc. in financial form.

### 4.2 Comparison

The following chart illustrates the average intensity of the two Faculties’ involvement in 7 core areas of international standard ISO 26 000. From the chart, it can be seen obviously that FBE is leading EF in USR engagement in most core areas, except the core KO-3 – Laborpractices where the former and the latter have 1.78 and 2.06 on average respectively. EF’s intensity of USR practice in core KO-3 is also higher than the median (1.92), while the other core areas are lower than the median. In contrast with EF, FBE is lower than the median only in KO-3 while it ranks higher than the medium in the rest of areas.
Figure 7: The average intensity of evaluated Faculties’ engagement in core areas

Source: own research

Overall, FBE is not surpassing EF too far in USR practice with an exception for the core KO-2 – Human rights where the averages are 2.26 and 1.71 respectively. To be more specific, FBE has average for KO-1 -organization governance(1.88), KO-4 the environment(1.36), KO-5-fair operating practice(2.06), KO-6- consumer issues (2.2), KO-7-community involvement and development(1.83), followed by EF whose average age 1.71, 1.09, 1.81, 2, 1.67 respectively.

The common thing between the two faculties is that they are passively engaging in the environment, which is ranking at the lowest score among others. In addition, consumer issues area is standing at second high rank at both Faculties. The detail of the comparison is given below.

4.2.1 Organizational governance (KO-1)

Accountability and transparency

Common things: both Faculties does not perform CSR on purpose and their actions are not done based on CSR norms. Hence, neither CSR report is made by these Faculties, nor CSR norms and standards are established at these Faculties. Moreover, both Faculties have a common goal related to educational improvement, however, the management of both Faculties does not take social accountability into account as worth fundamentals; neither they have bodies overseeing social responsibility.
**Differences:** while PBE – MENDELU joined the Stakeholder Platform as well as Association of Social Responsibility, EF - TDMU has not joined any similar associations.

**Ethical behavior**

*Common things:* both Faculties are supporters of ethic concept as well as maintaining ethical behavior in their activities. To do it, FBE publishes the Code of Ethics on its website; and similarly, EF follows a regulation for ethical behaviors in a written form published on the website, which is released by the University. However, staffs of both Faculties are not given chance to participate in decision-making process with relevance to social responsibility issues.

*Differences:* while FBE does not have audit body tracking ethical behavior, EF has audit bodies that are Trade Union for staffs, Youth Union for students and the Inspectorate Department, which is the highest body; since ethical behavior is indeed important aspect that can effect on career of academic employees as well as students.

**Respect for stakeholder interests**

*Common things:* both Faculties respect and care about needs and wants of stakeholders, including students, graduates, potential students, employers, etc. Two Faculties have certain activities in this area, such as Freshmen welcome, Job Fairs, clubs, events, etc. for students; cooperating with employers; employees can express feedback; visits to high school to approach prospect students; graduates can join clubs and also are asked about their position in labor market and job satisfaction, etc. On top of that, both Faculties cooperate with other faculties, etc.

*Differences:* regarding to employers, the FBE does not have any channels for them to express their feedback, while EF invites employers to events where they can express their opinions and feedback. Moreover, employees at FBE does not have chance to provide their feedback officially, in contrast, EF gives employees chances to express their feedback directly to the management or at Labor Union (Trade Union). Besides, at EF – TDMU employees distribute 1% of salary into budget for voluntary activities.

**Legal compliance**

Both Faculties respect and keep track on their legal performance. At FBE, the Disciplinary Code is established and University Council is seen as a control system. Similarly, at EF the Administration Department, which is served at university level, and Trade Union at the Faculty are in charge of legal compliance.
4.2.2. Human rights (KO-2)

**Due diligence**

Both Faculties are run in compliance with human rights of their internal and external stakeholders. Nevertheless, none of them has certain procedure for this matter. At FBE, in case there is some suggestion, the Disciplinary Board, head of Department, or the University Council will handle it, however, in communicated-based, rather than official control framework. At EF, due diligence is responsibility of head teacher, monitor at class level; and Youth Union (for students) and Trade Union (for staffs) at faculty level. Due diligence is important issues for both students and staffs at EF, which might effect on students’ and staffs’ career. In the worst case, staffs can be reduced salary and students can be reduced in grades of personally training, which is important for their future career.

**Human rights risk situations**

Both Faculties have not faced with any issues during a process of solving extremely risky circumstances, disasters regarding to the environment, child labor, corruption situations. In addition, both faculties are not sure whether their suppliers hire children to work for them.

**Avoidance of complicity**

While FBE has experienced human rights violated and intentional human right abuse, which have been handled just partially, EF has not dealt with problems related to deliberate abuse or violation of human rights. In contrast with FBE that does not have precise set of activities to solve such situations, EF has stated clear rules, which are in university’s regulations, for avoidance of deliberate abuse or violation or infringement of human rights, such as reduction of salary in case an academic staff reveals content of exam prior date of exam, etc.

**Resolving grievances**

FBE has not set up clearly rules to prevent from intentional human right abuse and human rights violated. In case there is some issues occurred, these issues are just handled in communication, discussion within a board in connection with managerial system. Summary of those issues is documented based on the Law mainly. Conversely, EF has clear procedure to solve this matter and certain departments dealing with grievance that are the Inspectorate Department, Personnel department, Plan & Finance Department.
Discrimination and vulnerable groups

Common things: there is no discrimination regarding age, gender, nationality, etc. at both Faculties. Moreover, both Faculties allow students to have enrollment no matter where they are from and what physical disabilities they have. On top of that, both Faculties are merely practicing non-discrimination in order to obey the legislations; there are no rules, programmes and groups or bodies established for the sake of discriminated prevention. Regarding to recruitment policies, both Faculties do not discriminate against people on the basis of age, gender, nationalities, etc. However, at EF, age is quite important while recruiting for the sake of maximizing working periods (not older than 45 years old for Ph.Ds, not older than 35 years old for Masters). Besides, the ratio of female employees is overwhelming that of male staffs at both Faculties.

Differences: FBE records cases with respect to discrimination and the Disciplinary Board is in charge of solving those cases, which does not exist at EF. Regarding to disable students attending at Faculties, in contrast with FBE where there is a special study programmes adjusted by a psychologist for them, at EF they have the same study programmes and there is no psychologist at the Faculty.

Civil and political rights

Both Faculties have not solved any discrimination situations with reference to interfering private life, life, family, home, correspondence, etc.; neither they have any specific steps to solve discrimination related to civil and political rights although PBE partially creates procurement.

Economic, social, and cultural rights

Both Faculties support all rights related to civilization and politic economic and cultural rights. Having said that, none of them has had a clear procedure to solve if someone is a victim of given right abuse. Particularly, FBE went through a complained situation when a student showed an existence of difference in tuition fee and eventually the student’s fee was amended regardless of the new University Law.

Fundamental principles and rights at work

Common things: both Faculties have precise rules described for staff’s payment regardless of gender, etc. In addition, these Faculties have respect to fundamental principles and rights at work.

Differences: while EF has not solved any cases regarding to the right at work, this happened at FBE when a worker complained about the fact that he had fixed working hours while the rest of staffs did not have to do the same. This case happened to FBE since the worker was
often absent from work previously. Moreover, salary is set by the Ministry of Education and Training in Vietnam, while at FBE, Trade Union plays a vital role in Collective Bargaining.

4.2.3 Labor practices (KO-3)

**Employment and employment relationships**

*Common things:* Both Faculties make efforts to hire the talented, but there is no talent management is established. In addition, both Faculties have some activities to encourage students and staffs, for example Top student competition at FBE, and scholarship for excellent grades at EF, etc. Besides, occupational relationships at both Faculties can be seen good, however, not be tracked. Having said that, they have some activities to maintain and cultivate the employment relationship such as team buildings, etc.

*Differences:* at FBE, the number of Professors, senior lecturers, and Ph.Ds is defined based on an annual plan related to the professional growth. After having discussion with the Dean, the head of department will decide this number, while the Dean makes decision regarding the loads. Slightly different from FBE, at EF, all staffs submit a weekly plan, a monthly plan, a monthly working report to the management of the Faculty. In addition, working load is made by the management of faculty together with heads of departments. Moreover, staffs at EF get paid in monetary form for overworking hours, while at FBE, they get days off instead. FBE also hires disable staffs, which is opposite to EF. Furthermore, at FBE, contracts for an infinite contract can be set after a worker has worked for a determined period 3 times, while at EF infinite contract can be set after a worker finishes 3-year contract well.

*Conditions of work and social protection*

Both Faculties create sufficient working conditions according to the legislation, especially FBE provides with suitable working conditions beyond the legislations, such as fully equipped kitchenette and a shower. In addition to that, these Faculties have people whose responsibilities for working condition and safety at work but at University level. However, at both Faculties, outplacement is not existing. Pension insurance is obeyed at both faculties according to the Law, especially, FBE give staffs opportunities to visit recreational premises in Karlov and Křižánky.

**Social dialogue**

*Common things:* at both Faculties, all staffs can be able to present their point of views at regular department meetings, particularly in EF case, employees can also have private talks to express their opinions. Besides, there are mediators from whom staffs learn about the Faculty management’s onions at both Faculties, which is the head of the department in FBE
case, and Trade Union in EF case. In addition to that, employees at both Faculties have an access to information about activities and funding of organization at regular meeting.

**Differences:** regarding complaints, EF has clear regulation for complaint according to the Law, including 5 steps and a body dealing with complaint, which is the Inspectorate department, even though this is at University level. FBE has not appointed any person to responsibility for Social Dialogue, while Dean together with Trade Union of the Faculty is the ones at EF.

**Health and safety at work**

**Common things:** both Faculties ensure health protection and safety at work sufficiently according to the Law. Furthermore, they both support health and safety at work both physical and mental through theatre tickets at FBE, or team buildings at both faculties. In addition to that, these faculties also have budget for professional sickness or injuries at work.

**Differences:** At FBE, every staff has to go through health and safety at work training in order to be familiar with all information of health protection and safety at work, which is not existing at EF, however, at EF students are trained about health and safety. In contrast with FBE where professional sickness and injuries are recorded, this action is not existing at EF.

**Human development and training in the workplace**

Both Faculties give employees chance to attend training, courses, conferences to become skilled in their fields. at FBE, the Institution of Lifelong Learning (ILL) enables staffs and students to develop themselves by attending courses, conferences, seminars and trainings, especially various training is free. Similar, at EF students can attend many courses, such as languages, information technologies, etc. but with tuition fee. Particularly, in academic staff case, the Faculty grants the fund for attending conferences, trainings, etc. In addition to that, EF in particular, the University in general, cooperates with Vietnam Education Foundation (VEF) to give excellent students and academic staffs opportunities to have trainings in the United States.

4.2.4 The environment (KO-4)

**Prevention of pollution**

None of two Faculties has actions to prevent from environmental pollution, neither they have fund for pollution prevention. Having said that, FBE considers environmental effects when they buy equipments or materials for certain projects, while EF is not doing that.
Sustainable resource use

*Common things:* both faculties engage in reduction of resources waste and environmental damage. Nevertheless, none of them has any programs to raise awareness and enhance staffs’ responsibilities for usage of resources in the nature.

*Differences:* While FBE pays attention to the issue of availability of resources for the future, EF is not doing the same thing.

Protection of the environment, biodiversity and restoration of natural habitats

*Common things:* none of two Faculties engages in environmental preservation and reproduction as well as ecosystem.

*Differences:* While FBE attempts to reduce in environmental pollution by taking actions in separating wastes, recycling paper and toner, saving water, and buying recycled paper; EF does not take any steps in this matter, which EF should learn, from FBE.

4.2.5 Fair operating practices (KO-5)

Anti-corruption

*Common things:* none of the Faculties has body for anti-corruption even though the TDMU has anti-corruption board. In addition, both of them have not encountered any cases of corruption. In addition to that, they also provide accurate information about tuition fee of study programmes offered, however, at EF there is only in Vietnamese while there are English version at PBE, which EF should improve.

*Differences:* PBE does not have any particular projects for anti-corruption. Oppositely, EF has corruption prevention actions such as transparency of activities at the Faculty as well as keeping track this matter.

Responsible political involvement

Both Faculties involve in political in a social responsibility way.

Fair competition

Both Faculties completely follow all requirements of fair competition in the market. Specifically, FBE determines fair competition conditions according to Awarding Public Contracts and EF does this according to the educational Law. In addition, none of them is sure whether its partners are acting social responsibility, neither they take social responsibility into consideration during its public procurement.
Promoting social responsibility in the value chain

None of Faculties makes CSR report, however it is mentioned in report at university level every year. While PBE only involves in promotion of social responsibility in its actions with its partners without intention, EF is not doing such actions.

Respect for property rights

Both Faculties respect property rights in all aspects, including all subjects mentioned in the Law. In addition, they have significant concerns about plagiarism.

4.2.6 Consumer issues (KO-6)

Fair marketing, factual and unbiased information and fair contractual practices

Both Faculties inform their stakeholders with clear and accurate information. In addition, they follow the Law regarding to advertisements and marketing rather than having its own legislations. Hence, they do not do anything harmful nor advertisements with disguise. Having said that, they do not have any body to keep track of marketing activities whether it is honest or not, etc. and there is no sanction established in both Faculties for breaching honest marketing.

Protecting consumers’ health and safety

Common things: Both Faculties only have consumers’ health and safety protection according to legislation, including a safety technician inspecting safety in buildings. As for students’ welfare, the two Faculties have student clubs, Student Union who provide students with educational team, fun team, representative, workshops, entertainment, cultural events, student awards, Job fair, welcome freshmen, etc.

Differences: PBE equips students with safety reflection beyond legislations, which is not existing in EF. This point is recommended for EF. Nevertheless, students at PBE are not educated about health and safety protection, while this matter is existing at EF done by, Youth Union cooperates with the Medicinal General Hospital. Moreover, PBE have a psychologist be there for students, which is non existence in EF.

Sustainable consumption

None of the Faculties keeps track of resource savings and environmentally harmless avoidance every year, nor has a framework to guide students to behave in environmentally protective way, regarding ongoing or foreseeable behaviors.
Regarding to a course of CSR, PBE includes this subject to curricula even though it is an optional one, as well as events such as environmental cleaning, etc. while EF does not do the same, which should be a room for improvement for EF.

**Consumer service, support, and complaint and dispute resolution**

*Common things:* Both Faculties concern to needs and wants of groups, and make effort to make their interests and those of the Faculties suitable together. Regarding to former students, they make a survey (in three-year- basic at PBE, and every year at EF) to learn about applicability of graduates. These graduates can also participate in Graduates’ clubs, and events, etc. The two Faculties has certain bodies who interact with employers to obtain internships as well as job opportunities which are published on the Website that help students access easily. In addition to career opportunities, students at both Faculties are also enabled to express opinions, feedback as well as complain by a certain framework; however, none of them records the number of complaint cases.

*Differences:* EFlearns about employers’ interests by invited them to Job Fair conference where they can share about their opinion and also feedback, as well as by surveys. Conversely, PBE does not have a certain mechanism in this matter. Moreover, PBE cooperates with the ILL to provide students with consultancy and advisory answers for their foreseeable career, which is not existing at EF. This might be a room for EF for improvement.

**Consumer data protection and privacy**

Both Faculties protect data and privacy according to the Law, however at FBE there are policies established regarding data protection, while EF is not doing the same thing. This is one of room for improvement of EF.

**Access to essential services**

Students at both Faculties are satisfied with needs for electricity and water, as well as they are granted with scholarship fund if they are having excellent grades or they are living in a disadvantageous family.

**Education and awareness**

Both Faculties offers a various extracurricular programmes and courses, as well as having a great concern to students’ interests. Moreover, they cooperate with another association (ILL in FBE case, and Student Affairs; Enrollment &labour Market in EF case) to give students advisory services.
4.2.7 Community involvement and development (KO-7)

**Community involvement**

*Common things:* Both Faculties interacts with public and private sectors as well as other faculties and universities and organizations such as the municipalities while engaging in community, for example clearing regions activities, etc.

*Differences:* EF does not cooperate with NGOs, while FBE interacts with some organizations like PERLE, KRTEK, AIDED. Furthermore, EF has fund, which is a fund collected from all staffs and other fund from university for given activities, however FBE does not have any fund.

**Education and culture**

*Common things:* both Faculties participate in educational and cultural programmes within their community.

*Differences:* FBE cooperates with the Life Long University (ILL) to offer project academic for children, and the University Third Age, while EF does not involve all ages in education, nor education for the elder.

**Employment creation and skills development**

None of the two faculties makes effort to raise the level of employment, nor take increase in the level of employment into account to procurement, nor pay attention to maintaining existing jobs when selecting new technologies, nor consider regional suppliers in the procurement.

**Technology development and access**

None of both Faculties invents social technologies that help cost reduce, nor engage in regional knowledge development.

**Wealth and income creation**

None of the two Faculties intends to ensure wealth increase in their activities.

Both Faculties is concern about fair distribution of income and economy by the Law.

**Health**

FBE does not have any certain procedure for preventing and health in community, enhancing access to health services for local citizens, nor apply effect on community to
health. Conversely, EF has some activities for that matter, such as annual blood donation together with the whole University.

**Social investment**

None of these Faculties invests in social investment nor provides financial means for this activity. This is one of highly recommendations for the Faculty, which will be described more details in chapter 5.
5 RECOMMENDATIONS

Through the study, it can be seen that EF should have some solutions for enhancement in USR practices related to weak areas, including KO-1 – Organizational governance, KO-4 – The environment, KO-5 – Fair operating practices, KO-7 – Community involvement development.

Regarding KO-1 – Organizational governance, both Faculties have not included Social Responsibility into their managerial strategies. They are recommended to learn from the University of Edinburgh or the University of Manchester. The University of Edinburgh takes social responsibility into consideration while making strategies for 2010-2020. This University has approached to social responsibility and sustainability (SRS) by 4 main dimensions that are an inclusion SRS into their policies, strategies and processes; then an encouragement SRS in all aspects including practicing, innovating, leading; getting students and employees involved in all activities with reference to SRS and finally, reporting their effects on society, the environment, and economy. Specifically, they have a SRS department which links with all other departments regarding teaching, learning, researching in order to make sure all their activities are on basis of SRS. With the same spirit, the University of Manchester supports SRS by focusing on 5 most important aspects according to them, which are to research with impact (they conduct research that will effect to society positively and pointing out obstacles human beings have tendency to be struggling today), socially responsible graduates (they guide graduates to practice ethics, and responsibility for society and the environment), to engage communities (they hold events and actions from which communities can benefit related to knowledge, resources and culture), responsible processes (they act with creation of advantages of the nature and the society), environmental sustainability (they conduct researches, and teaching, and all actions based on environmental sustainability). To be specific, EF, in particular, the University, in general, may establish the SRS office by hiring 2 SRS specialists, which cost VND6000 000 (CZK6000)/month/person. These specialists will keep all university’ actions in SRS way. By improving this area, EF can have great distribution to environmental protection but also a great benefit for itself, which is to boost their image in the Market in term of educational industry, as well as in community in term of being a “local citizen”. This also leads to strengthen the pride of staffs and students being part of the Faculty. KhoaTaiNguyenmoitruong, khoa hoc tonine

Regarding KO-4 – The environment, EF should educate students and staffs with pollution prevention regularly, which is guided by SRS office mentioned in KO-1; as well as take impacts on the nature into account while procuring. On top of that, EF should extract 10% of charitable fund, which is in amount of 10 000 000 VND (=10 000 CZK) out of 100 000 000 VND/year, for pollution prevention. EPA, United States Environmental Protection
Agency, advises homes and schools on using reusable water bottles rather than throw them away, automatically switching off lights when it is not necessary, repairing leaky faucets and hoses, using eco-friendly cleaner ("Green Cleaner"). EF can follow FBA –HUAS (Faculty of Business Administration, Hedmark University of Applied Sciences) in environmental activities, such as “energy efficiency, clean energy sources, recycling and environmentally-friendly materials in buildings and purchasing from supplier with green certificates; the Faculty is observant with regard to environmental effects of transport of purchased goods, recycling bins have been placed in all central parts of buildings, separating paper and food and other waste; Statsbygg has routines for recycling of building materials” (Formankova, 2016:54). Alternatively, it can follow the university of Edinburgh who has many hands-on activities toward SRS. Regarding waste and recycle, they create a specific website link where they provide guidance of waste and recycle (http://www.ed.ac.uk/estates/waste-recycling).

Regarding KO-5 – Fair operating practices, EF does not have Fair competition published in website like FBE, but only regulations of corruption are published in website. Moreover, CSR report is not conducted yet at two Faculties, which is a highly recommended to do. They may follow two inspiring universities, the University of Manchester – UK, and the University of Edinburgh – Scotland. These two universities seem to undertaking social responsibility well. The Edinburgh makes CSR report every year to look back what they have achieved and figure out what need to be improved. They have also committee who reviews and monitors their plans regarding social responsibility. This report and information about committee can be easily accessed at the website separated for social responsibility (http://www.ed.ac.uk/about/sustainability/governance-publications-reports/reports). CSR report on the website brings great benefit without any cost since SRS office can do it.

Regarding KO-6 – Consumer issues, although EF is acting fair marketing, human resource development given, it is still not involving in change in behavior of students and employees toward sustainably. Regarding this area, the University of Edinburgh can be a good example to follow. They promote SRS and attract students and staffs to get involved in SRS by running a Sustainability Awards Ceremony every year (the winner is the one who has good sustainable project ideas); and in their strategy, they give student and staffs opportunities of voluntary engagement and all other SRS activities. Especially, in the website, they have columns for students and staffs separately where they guide them how to act in SRS way into their teaching or learning process. Similarly, at EF, in particular, TDMU in general, the SRS office can run same activities. The Sustainability Awards Ceremony may only cost the University VND1000 000 (CZK1000) for the prize, but it has a great impact, which is to attract more and more students and staffs involve in SRS.
Regarding KO-7 – Community involvement development, EF is recommended to have a financially social investment, aiming to improve infrastructure, access to information, education, health care, etc. According to Sir Nguyen Thanh Tai, the director of the Department of Construction of Binh Duong province, the province is giving high priorities to development of industrial infrastructure and urban development. Therefore, infrastructure is invested by many organizations, domestic as well as foreign. Meanwhile, there is some room for improvement of health care in the province, specifically, for the Health Communication and Education center. Ho Sy Hoang, officer of the Health Communication and Education center, says that since the Circular No. 37/2016 was established, the Health Communication and Education center of Health Center has “disappeared”, meaning that functions and duties are there, but the organizational structure is no longer. In addition, the health communication and education system is quite young as a whole. Furthermore, due to passive time of people, health communicators must work overtime, so they often have to sacrifice their private time. There is a suggestion, which is, due to the fact that most of community health activities are free of charge, the Municipality and Health Center should prioritize investment in prevention activities as well as human resources, and treatment policies. This will enable the active disease prevention and prevention system to be more successful, not only in efforts to reduce morbidity and mortality but also improve the quality of life of people. As a results, the EF is recommended to invest in the Health Communication and Education center financially in amount of 29 000 000 VND/year (= CZK29 000). The fact that each health communicator, out of approximately 4 communicators, receives VND 600 000 a month from this fund, will encourage these officers to do their job better and more efficiently; since their regular salary is not high yet, besides exceed of working time as above mentioned. This fund invested is not breaking the law because according to Article 7. No. 26/2005/QD-BYT, one of funding for operation in Health Center is Aid. On top of that, health communicators play key role in health communication and education programme since they attend regular commune/town/district meetings, reaching to urban people directly, to educate them. According to Health Economy Association of Vietnam, 86% of citizens said that the most understandable and effective form of health communication and education is the form of integrated communication through meetings, followed by the form of broadcasting on the loudspeaker of the commune raido. Investment in the Health Communication and Education center is highly recommended because it helps urban people change health habits, protecting and improving health of urban, reducing ratio of diseased people.

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enhancing the effectiveness of health services\textsuperscript{8}. In addition, for TDMU itself, this action can enhance their reputation.

On top of that, the Faculty might be inspired by the University of Edinburgh who has a sustainable procurement team who are responsible for fair trade and sustainable procurement, etc. (http://www.ed.ac.uk/procurement/sustainableprocurement). Hence, EF in particular, TDMU in general, may connect The Facilities Managements department, who is responsible for procurement at the University, to SRS office who will advise the latter department on procurement in SRS way.

\textsuperscript{8}http://donga.edu.vn/suckhoe/csskbd/tabid/2873/cat/2017/ArticleDetailId/14944/ArticleId/14942/Default.aspx
6 DISCUSSION

As mentioned at the beginning of this research, the author aims to explore what social responsibility is; why social responsibility is such important; and how social responsibility is undertaken in business industry (CSR) as well as in education industry (USR). It cannot be deniable that social responsibility is an extremely important aspect for any industries for the sake of the organization its self and of society also. An organization can take some advantages from social responsibility implementation, such as marketing benefit, reputation benefit, competition benefit, profitable benefit as follows:

Marketing benefit

To begin with, corporate social responsibility is considered as one of means to attract customers to the companies. Andrew notes that consumers have tendency to do analysis about all brands related to the products they want to buy. Because of that, the more positive things about the companies, the more likelihood customers will engage in those ones. To be more specific, customers will be satisfied with the money they put in these companies, through which their money will help communities by companies' donations or engagement in charity and NGOs. “Corporations perceived as being socially responsible might be rewarded with extra and/or more satisfied customers” (Andrew 2010:51)

In addition to that, companies can maintain good relationship with their customers and their loyal retention, as well as enhance networks and suppliers by doing so.

Reputation benefit

Consumers tend to be attracted with brands which engaging in corporate social responsibility. They have trust in those companies because of positive impacts of the companies on societies and environment.

Reputation is one of the most important assess for companies. Although it cannot be built in a short term, but it can be ruin very easily even just five minutes. Hence, corporate social responsibility ensures the companies not go out of their way to cultivate, maintain and boost their images. By distributing good things for societies and environment, companies are protecting their reputation. Andrew (2010) notes a significant number of companies participating in CSR for the reputation improvement reason that “in a 2008 survey, the Economist (2008a: 13) found that for more than 50% of global business leaders the prime reason to engage in CSR is “having a better brand reputation” (Andrew 2010: 51). Tobias (2014) even draws a model of how CSR impacts on reputation which illustrates reputation affected by performing CSR, as a results, this reputation affects legitimate aspect and
operational license created, finally, this license has positive effect on stakeholders’ choices, such as customers, investors, etc. (Tobias 2014:7)

**Competition benefit**

By taking part in corporate social responsibility, the companies yield a big reputational benefit as above-mentioned, which will significantly make those companies be different from their competitors. Furthermore, their employees tend to be proud to work for them, together with attracting new candidates and investing stakeholders to those companies. “CSR can improve the competitiveness of the company through process and product benefits” (Chripa S. & Erich Thoni, 2011)

**Profitable benefit**

It is undeniable that corporate social responsibility brings profits to the companies. Through a firm foundation of customer loyalty, the companies have possibility to maximize their profits. As above-mention, employees of these CSR company have tendency to be eager to dedicate themselves to developing their companies as well as to work efficiently, leading to a significant increase in profit (Kolja, 2010: 9)

Besides generating revenue, companies can have chance to reduce costs of production and operation. In addition to that, eliminating risk is one of the components to help the companies reduce costs in their operations.

It is no doubt that undertaking social responsible brings many advantages for an organization. However, upon all these benefits, it is also time for human beings in general and organizations in particular to be awakened and pay much greater attention to social responsibility more than ever. Since global warming climate, which steal home of many species such as polar bears as icebergs have been melting and penguins, is alarming to us as human beings whose reasonability for the mother nature and this planet and for our next generations. Human kind is struggling with a significant increase in cancer diseases caused by various kinds of pollutions, as well as facing with quite frequent natural disasters like flood and earthquakes, etc.

The status of social responsibility in business organization has been positive; as there are many companies applying social responsibility to their daily activities. An remarkable example, is, a beer company produces editable beer holders with a thought that “Instead of killing animals, our packing design will provide them with food, explains Saltwater Brewery co-founder Chris Gove of his company’s biodegradable, edible beer pack rings.”

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Conversely, the social responsibility concept is still not such popular in educational organizations worldwide. This is quite unfortunate since educational institutions are people who approach directly to potential businessmen and businesswomen, whose actions will have directly impacts on society and the environment. In addition, they are also those who have great opportunities to guide these people to do business in socially responsible way. Take these two Faculties – FBE-MENDELU, EF-TDMU-as an example, USR is still acting quite passively. By using qualitative research, the author could have an assessment and an overview of USR practice in the EF-TDMU based on ISO 26000 norms. The qualitative is in form of questionnaire, which are covered seven key areas with purpose to expose the author to significantly clear view on details of USR practice of this Faculty.

Through the research, generally, it can be seen that EF is still conducting social responsibility poorly, especially; the environment (KO-4) is still paid lowest attention among other areas, which is same as in FBE-MENDELU. However, FBE has better engagement in this area.

Labor practice area (KO-3) is ranking at the first position at EF while at sixth position (second lowest) at FBE. Nevertheless, workers at EF is still not having as good working condition as those at FBE; because it is one characteristic of a developing country like Vietnam whose health care and education system is still lower compared to many western countries and some other countries in Asia. One of significantly good thing is that EF has clear process of recruitment and the talented management by having exemption for them in recruitment and allowances given.

Consumer issues area (KO-6) is focused well in EF as well as in FBE, ranked at second highest score over the others. Quality teaching-learning process is the target that both Faculties desire to achieve.

Fair operating practices (KO-5) is ranking at third highest position in both EF and FBE, eventhough the score EF got for this area is not as high as FBE. However, both Faculties have some common things in marketing to some extent.

Score for human rights area (KO-2) is following immediately after Fair operation area at EF, while it is scored at the highest at FBE. General speaking, the practice of human rights in Vietnam still has room for improvement. It can be visible through an increase in children abuse at kindergartens lately in Vietnam. Even though there are regulations and law, those people committing in human rights violentare still not punished strictly in the country.

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Getting the same score as human rights is organizational governance area (KO-1) at EF, which is at fourth position at FBE. It should be mentioned that organizational structure at universities in Vietnam is a top-down one where the management of a faculty is firmly dependent on the University and cross-linked with other departments and centers that are served for the entire university. Likewise FBE, social responsibility is still not considered as a must do from point of view of the management.

The score for community involvement development area (KO-7) is standing behind organizational governance at both faculties. Probably, solidarity, which is one of nice characteristic of Vietnamese people, is a reason for EF in particular, TDMU in general, to have many activities for community involvement. Some activities like GREEN SUMMER, Blood donation, etc. distribute a significantly positive impact to communities.

Overall, EF’s USR implementation is still behind the median, while FBE is above the median; however, the gap between EF and FBE is not that much. Certainly, in some aspects, FBE is much better than EF due the fact that EF is located in Vietnam, which is still needed more efforts for improvement in all aspects.

In spite of above-mentioned results, there is still limitation of the study the author would like to acknowledge. This is that only one university is selected to be researched so the overview of USR in Vietnam is not given in this research. Beside, as the structure of university in Vietnam, one faculty is firmly independent on the University. This leads to the comparison might not be accurate completely since FBE is quite independent in operation.

The author also would like to make suggestions for further research that is to figure out why it is not popular in universities to practice in USR yet; what obstacles are for them to implement USR; and what solutions to enhance numbers of universities involve in USR.
7 CONCLUSION

This research has provided an overview of USR practice at the selected economic faculty in Vietnam – EF-TDMU. Through the comparison between EF-TDMU and FBE-MENDELU, it can be seen that USR at both Faculties is still not engaging in USR actively, especially there are many room for improvement for EF-TDMU and many good things it can learn from FBE-MENDELU.

One of recommendations for EF regarding to KO-1- Organizational governance that is the Faculty should join some CSR platform associations, from whom the Faculty can learn and improve USR practices; as well as CSR report will be conducted frequently once EF joins the association. The EF is recommended to follow The University of Edinburgh, who makes CSR report every year published in website separated for social responsibility to look back what they have achieved and figure out what need to be improved; who has committee reviewing and monitoring plans regarding social responsibility. The University of Edinburgh also includes CSR into missions and strategies, and process, having a SRS department. Alternatively, it can also learn from the University of Manchester, who supports SRS through five dimensions: to research with impact, socially responsible graduates, to engage communities, responsible processes, environmental sustainability. EF may establish an SRS office, hiring 2 SRS specialists who will keep the faculty, in particular, the University, in general, act on SRS way. This solution will cost it VND6000 000 (CZK 6000)/month/person for gross salary. This SRS office will conduct CSR reports, as well as keep all University's activities sustainable.

Regarding to KO-2- Human rights, it is highly recommended to always make sure whether supplier conducts CSR or use child labor. By doing so, supplier will be more responsible and pays attention to CSR in order to keep its customer, which is EF. Although hiring disable people is a long story in Vietnam generally, EF somehow can have their own ways to hire handicaps, for example, deaf people can work in IT, waiter/waitress in canteen, or cleaning, etc. this is a way to help them integrate to society.

Even though EF is acting quite well in KO-3 – Labor practices, there is still some room for improvement that is EF should find more ways to satisfy mental and physical health for its employees.

Having lowest score for KO-4- the environment, EF definitely should work on it more to be better. It can see FBE as an example to follow in separating waste, or saving water, etc. Regarding waste and recycle, it can also learn from the University of Edinburgh, having a specific website or link where guidance of waste and recycle is given. Or, EF can learn from FBA-HUAS in energy efficiency, clean energy sources, recycling and environmentally-
friendly materials in buildings, purchasing from supplier with green certificates, recycling bins placed in central parts of buildings, waste separation, etc. The SRS office mentioned in KO-1 will be responsible for these activities.

Refer to KO-5- Fair operating practices, EF should promote its CSR in partner organizations, and prepare CSR report published on its website, which is done by the SRS office.

Another recommendation for EF in KO-6- Consumer issues is that it should carry out activities to educate and guide students and employees how to behave in order to be responsible for sustainability, such as annual Sustainability Awards Ceremony, which costs VND 1000 000 (CZK 1000) as a prize.

Lastly, in KO-7- Social involvement, EF should have some courses of CSR available for students at the Faculty in particular and in university, as well as for employees and other learners in community. For example, some courses for business people, etc. The EF is recommended to invest in the Health Communication and Education department financially in amount of 29 000 000 VND/year (= CZK29 000).

In addition, the author would like to give a strong emphasis on the importance of USR. It is highly suggested to everyone that social responsibility should be seen as a foundation of managerial activities and daily activities, especially in TDMU and many other similar universities to enhance in social responsibility.

By teaching CSR, university gives prospect business people knowledge and raise awareness to them how important of social responsibility is.

By acting CSR, the university becomes a mirror for students and employees to follow their footprints. In addition, if all universities focus on suppliers who engage in social responsibility and only cooperate with such companies, more and more companies would engage in social responsibility to keep their customers, which are those universities.

By engaging in community, such as having dialogues with manager of local regions or convincing those in acting social responsibility and educating community with social responsibility, which is a way to spread out knowledge of social responsibility, the nature and the human kind and non-human kind can be able to be saved.

The author strongly believes that education is the quickest way that has a mass impact to make human beings mindful to society. Hence, universities should aware how important they are in protection of this planet, that of human kind and that of nonhuman kind by educating and acting social responsibility.
Finally, the author would suggest social responsibility is to not only practice at universities, but also from kindergarten in order to expose the vital roles played in nature preservation to children and nurture them about love. The today's world needs more love than ever, love for human beings, love for animals, love for the nature, love for the mother planet. Consequently, responsibilities come from love. Yet, only having love is not enough, showing love and express love through certain actions is much more important.

Moreover, there should be an increase in number of books and journals about USR and similar kinds of social responsibility in education industry.

“Until the great mass of people shall be filled with the sense of responsibility for each others welfare, social justice can never be attained” – Helen Keller.

“We know only too well that what we are doing is nothing more than a drop in the ocean. But if the drop were not there, the ocean would be missing something” – Mother Teresa.
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