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FACTORS OF CORPORATE SOCIAL RESPONSIBILITY

AFFECT BRAND REPUTATION OF THE SERVICE

**BUSINESSES: A CASE STUDY IN VIETNAM** 

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Abstract

The results of scientific research are to analyze the factors of Corporate Social Responsibility (CSR) impact affect brand reputation of Vietnamese service businesses. The qualitative and quantitative research methods were used to have a survey on 274 people with 26 observed variables pointed at determining the factors affecting brand reputation of Vietnamese service businesses. The results showed that there are 5 factors having an impact as follows: economic responsibility, legal responsibility, ethical responsibility, responsibility for charity, and environmental responsibility. The results of this study conducted the following objectives: First, identify the factors affecting on brand reputation of Vietnamese service businesses; Second, determine the order of priority impact level of the factors impact brand reputation of Vietnamese service businesses; Third, propose solution groups to enhance brand reputation of Vietnamese service businesses in competition and integration in the future.

Keywords: Corporate Social Responsibility, Brand Reputation, Service Businesses, Economic, Relationship, Vietnam

### INTRODUCTION

In the process of integration into the global economy, Vietnam is facing not only multiple developing opportunities but also many challenges. One of the great challenges is posed to Vietnam is the problem of the environment and society such as environmental pollution, tax evasion, lack of ethics in business, unhealthy competitive environment, lack of safe workplace



for employees, unfair and inequality in the business etc. These issues require enterprises to have resolutions considered to build a sustainable developing strategy that does not pay too much for the problems of the environment and society.

According to the World Bank (WB): "Corporate Social Responsibility (CSR) is the commitment of business contributing to sustainable development, cooperation with employees, their families, local communities and society to improve their quality of life so that they are both beneficial to businesses and useful for development". In Vietnam, the social responsibility of business is still quite new. But in many advanced countries in the world, corporate social responsibility is not only a strange problem but aslo the culture businesses. Many enterprises are aware that if social responsibility is well implemented, it would be socially appreciated, be seen as an international certificate as a valid visa to access market easier. However, these businesses do not carry out good corporate social responsibility; it may not access market opportunities in the integration in the future. Indeed in the world, any business does perform social responsibility well; their profits do not only diminish but also increase. The benefits that businesses gain in realizing social responsibility including reducing costs, increasing revenue, increasing brand value, reducing the rate of employee dismissed, increasing productivity and more opportunities to access the new markets. A Polish enterprise manufacturing packaging has saved US \$ 12 million over 5 years thanks to the installation of new equipment, thereby reducing 7% water use, 70% waste and 87% gas waste. Production costs and labor productivity depend heavily on human resources management system. An HR management system helps businesses effectively cut costs and increase productivity dramatically. Salary, bonus reasonable, clean working environment and safety, training opportunities and health insurance policies and good education are contributing to reducing employees to quit, thus it will reduce the cost of recruitment and training of new employees. Hotel Majestic (Viet Nam) installed solar energy that has saved more than 300 million / per year for 10 years. The Best Buy electronics has had a recycling program. The famous coffee companies such as Starbucks, the multinational corporations such as The Body Shop and IKEA also offer many community activities. The famous French mineral water Evian has distributed its products which is environmentally friendly. All of it helped reduce production costs, increase labor productivity and usefulness to the community. However, many enterprises have not implemented seriously its social responsibility for example business frauds, financial reporting control, unsecure labor safety, production and trading of substandard, deliberately causing environmental pollution.

For example, the waste without treatment causes serious pollution to rivers and communities of Vedan (Taiwan), Miwon company, Hao Yang company, Viet Tri Paper company, Hyundai Vinashin; The production of food contain harmful substances to human health, such as soy sauce containing 3-MCPD carcinogen, foods containing borax and phormol, milk containing melamine; violating the legal provisions on wages, insurance benefits, workplace safety issues for employees etc. have caused annoyance to the society that made the brand reputation of many companies deteriorated. Thus, raising awareness of social responsibility is an urgent and importance in competition and integration process.

The results of this study conducted the following objectives: First, identify the factors affecting on brand reputation of Vietnamese service businesses; Second, determine the order of priority impact level of the factors impact brand reputation of Vietnamese service businesses; Third, propose solution groups to enhance brand reputation of Vietnamese service businesses in competition and integration in the future.

### LITERATURE REVIEW

HR Bowen (1953) published his book entitled "Social Responsibilities of the Businessmen" with the purpose of propaganda and call people not to harm the rights and interests of others, call the charity in order to compensate for losses caused by the enterprise to the society. This book quickly got the interest of many people, many scientists and researchers for further studies. He stated corporate social responsibility is to ensure to perform the tasks related to the benefits and minimize the damage to the stakeholders including shareholders, consumers, families of employees and the communities where the company is located and implementation of activities, production and sales etc. Responsibility to shareholders are bounds, commitments relating to the rights and scope of use of entrusted assets; ensure honesty and transparency in information, in the return that shareholders deserve; Responsibility towards consumers is to use goods and services in conformity with what businesses committed etc. Archie. B Carroll (1979) agreed with this view and stated, "Corporation Social Responsibility "is including social expectations about the economy, law, environment, ethnic and charity of an organization at a given time" Thus, corporate social responsibility includes "economic responsibility", "legal responsibility", "environmental responsibility", "moral responsibility" and "accountability for charities '. Keith Davis (1973) showed a fairly broad concept: "Corporate Social Responsibility is the attention and response of businesses with issues beyond satisfying the legal, economic, technology requirements". According to the author, under the development of engineering science and technology, the profits of the enterprise gross more quickly, inevitably from customers, they have to be responsible in sharing benefits with communities that are easier to damage. Matten and Moon (2004) had the same opinions with the views and stated: "Corporate Social Responsibility is a concept that includes many different concepts such as business ethics, charity of corporate, citizen businesses, sustainability and environmental responsibility.

For the workers, employees, businesses need to comply fully and strictly with the provisions of law, on the issue of employment, labor safety, building friendly and good relationship within the enterprise. Responsibility to the community is responsible for contributing to enhance, improve and develop community life that is the nearest places where businesses operate, contribute to the sustainable development of cultural environment - economic - national society (Hann L.T, 2002).

Additionally, the term of Corporation social responsibilities are deeper understood that corporate social responsibilities are to humanity. Prakash Sethi (1975) defined "Corporation social responsibilities" implied improving behavioral corporate to a consistent level with the norms, values and social expectations that are popular". In fact, since the 70s of the twentieth century, many businesses around the world have started to perform these tasks by funding and joining researchers in environment and developing policy for international community as the introduction of health programs "World Conservation Strategy" (1980), "Our Common Future" (1987), "Taking care of the Earth" (1991), etc. have rapidly inspired many generations later with strong responses. Corporate Social Responsibility has become the culture of the company and is the motto of many entrepreneurs, the founders. In 2010, Bill Gates cooperated with billionaire Warren Buffett to launch the campaign called Giving Pledge (Commitment to donate) in an effort to persuade the USA wealthiest people who pledged to donate at least half of their property to the charity. Bill Gates himself also promised to donate nearly his entire fortune to charity. On 1 December, 2015 Facebook's youngest billionaire, Mark Zuckerberg also announced that he would donate \$ 45 billion of assets, equivalent to 99% of total assets of his life to call for others to improve their lives because of future generations. They "give" but in fact they "receive", even these individual or companies get more after giving.

Thus, it can be concluded that the factors of corporate social responsibility impactbrand reputation of Vietnamese service businesses focusing primarily on the following factors: "Economic Responsibility", "Legal Responsibility", "Ethical Responsibility", "Charity Responsibility", and "Environmental Responsibility".

### Ethical Responsibility

It is the entire ethical commitments with neither legal validity nor the validity of the business to the customers, the consumers which they can use goods, service quality, safety right to what enterprises promises; for the employees, the implementation of democratic, fair and transparent (Jimmy, L.A, 2012). From the scientific perspective, the "Ethics is a science research on the nature of the right - and wrong, the philosophy of right - and wrong, rules or standards governing behavior of member of a profession or a particular field" (American Heritage Dictionary, 2013).

### Legal Responsibility

It is a special kind of relationship between the State (through the competent authorities) and entities violated or at risk of violation, of which the state has the right to carry out enforcement measures institutional. They are naturally punishment stipulated in the legal sanctions for units violated law actors and they must pay the consequences of physical, mental caused by their behaviors. (Laws of Vietnam, 2005)

### Charitable Responsibility

It is a set of institutions of action supporting the enterprises, organizations to individual or difficult or weak collective community through the activities and forms of donation such as cash, items, time or humanitarian relief, poverty reduction, health care or support actions for example spiritual consolation, encouragement, etc. (John Herry, 2011)

### Environmental Responsibility

It is the responsibility of each individual or group living and working in the territory, or a certain range of space that must obey the laws and regulations of the local State in implementing policies for environmental protection (Fukushimi, 2001). Environmental responsibility is an institution defined responsibilities of each individual or group that comply with the laws of the State in implementing policies for environmental protection; managing, effectively and sustainably using natural resources; natural conservation, biodiversity; proactive disaster prevention, coping with climate change (Article 63, Constitution VN, 2005)

## **Economic Responsibility**

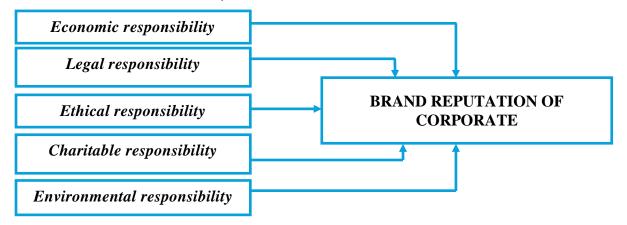
It is a very broad category. In the study of corporate social responsibility of Marketing 2.0, Philip Kotler (2010) identified, Corporate Social Responsibility about Economy is optimization expenditures - revenues, the unnecessary cost-cutting or implementation of investing plans focused on optimizing the profitability of enterprises, while ensuring satisfy the needs and interests of the individuals concerned.

### **RESEARCH MODEL AND HYPOTHESES**

Based on the results of scientific research of the authors such as H.R. Bowen (1953), Archie. B. Carroll (1979), Keith Davis (1973), Matten and Moon (2004), Prakash Sethi (1975), Jimmy, LA, 2012, relationship marketing theory of David Lam (2012), marketing theory 2.0 of Philip Kotler (2010) and many results of scientific research related as mentioned above, experts were

consulted to develop research models and conduct preliminary studies before proposing a official research model at the following:

Figure 1: Model study the factors of Corporate Social Responsibilities that impact Brand Reputation of Vietnamese Businesses



- H1: "Economic Responsibility" impacts on brand reputation of Vietnamese service businesses.
- H2: "Legal Responsibility" impacts on brand reputation of Vietnamese service businesses.
- H3: "Ethical Responsibility" impacts on brand reputation of Vietnamese service businesses.
- H4: "Charitable Responsibility" impacts on brand reputation of Vietnamese service businesses.
- H5: "Environmental Responsibility" impacts on brand reputation of Vietnamese service businesses.

### **RESEARCH METHOD**

The two major research methods, qualitative and quantitative research are focused, specifically; the research process has three stages. Stage 1, Based on theory and the related results mentioned the above, qualitative research method was used for group discussing and leading experts consultating to select the variables and observed variable groups.

Stage 2, Based on these factors brand reputation of Vietnamese service businesses, questionnaires were designed to consult experts from 274 customers (those customers with knowledge economic, rather than the ordinary consumer customers) in HCMC and Hanoi. The research model includes 5 scales, 26 observed variables (questionnaires), using 5-point Likert scale (Likert scale with a 5-point), Distance value = (Maximum - Minimum) / n = (5 - 1) / 5 = 0.8: 1. Completely disagree; 2. Disagree; 3. No opinion / Normal; 4. Agree; 5. Totally agree. Survey results were entered SPSS 20.0 and Cronbach's Alpha coefficient was used to test reliability of the scale.

Stage 3, After testing the reliability using Cronbach's alpha coefficient, Exploratory Factor Analysis - EFA was analyzed to shrink and summarize the data of the scale (Hoang Trong Chu and Nguyen Mong Ngoc, 2005 "Quantitative Research SPSS"). This method is based on extraction ratio factor (Eigenvalue), under which only those factors having ration (Eigenvalue) greater than 1 will be kept, those smaller than one will not show information better than origin variable because after standardizing, each original variance is 1. The method of extracting the main components (Principal components) and original method of factor rotation (Varimax Procedure) were used to minimize the number of variables that have large coefficients for the same factor, which increases explaining the factors. The above results, analyzing multiple linear regressions marked at testing the assumptions of the model, which consider the impact level of these factors affecting brand reputation of Vietnamese service businesses.

### **ANALYSIS AND RESULTS**

Table 1: Demographic Statistics

Characteristics		Frequency	Percentage (%)
	Male	178	65
	Female	96	35
Gender	Others	0	0
	Total	274	100
	Under 18	0	0
	18 – 30	256	93.4
	30 – 45	18	6.6
Age	45 – 60	0	0
	Over 60	0	0
	Total	274	100
	High school	0	0
	Middle level	3	1.1
	College	49	17.9
Education level	University	221	80.7
	Postgraduate	1	0.4
	Total	274	100

The statistical results showed that the sex ratios, age, education level of the people surveyed are different. Among them are mostly between 18 - 45 years as this is the age of experience and specific knowledge about the brand reputation of the company.

Table 2: Review the Average Value for the Observed Variables

Enterprises apply information technology to reduce costs and time in direct customer service  Enterprises often strengthen promotion on social networks in order to reduce advertising budgets, marketing.	274 274 274 274	3.36
advertising budgets, marketing.	274	
Enterprises maintains a good competition	274	3.34
Enterprises has adopted policies to improve business performance and risk		3.26
management		
Enterprises obey and implement local law and regulations	274	3.48
Enterprises have a good awareness of law	274	3.40
Enterprises encourage employees to work in accordance with law	274	3.57
Enterprises have many popular activities and propagandas for good law	274	3.43
Enterprises provide right services as promised	274	3.35
Enterprises have good quality products / services	274	3.20
Enterprises provide truthful information in the ad programs	274	3.04
Enterprises attaches great importance to ethical values in business than	274	3.13
immediate benefits of resolving the complaints from customers		
Enterprises has a good working environment for employees	274	3.18
Enterprises treat customers fairly	274	3.18
Business leaders are sociable and fun with people	274	3.11
Enterprises often participate in charitable activities such as helping people with	274	2.98
disabilities, children, the poor, etc.		
Enterprises have sponsored many activities to help raise awareness in the	274	3.00
community		
Enterprises have much contribution to the projectsimproving "quality of life" of the community.	274	3.06
Enterprises have many funding programs for community scholarships	274	3.03
Enterprises have many activities in raising awareness and environmental protection	274	3.33
Enterprises have clean, green working environment	274	3.39
Enterprises have safe working environment (equipped with fire fighting equipment, emergency exits, the labor protection etc.)	274	3.32
Enterprises have friendly working environment with customers	274	3.18
I appreciate the brand reputation of the enterprises	274	3.18
I will continue to be a customer of the enterprises	274	3.30
I will introduce relatives and friends using the services of the enterprises	274	3.23

The average results of scale testing showed that most of the scales have average value from 2.98 to 3:57. Scale "Economic Responsibility", the observed variables are from 3:16 to 3:36 and scale "Legal Responsibility", the observed variables are from 3:40 to 3:57. Scale "Ethical Responsibility" is quite low compared to the rest scales, the observed variables are ranging from 3:04 to 3:35. Thus, customers do not really appreciate the attitude, moral responsibility of businesses, which is one of the factors that need to be improved to enhance brand reputation.

Table 3: Descriptive Statistics for Qualitative Variables

Characteristics		Frequency	Percentage
	Understand	5	1.8
	clearly		
	Understand	243	85.4
The level of understanding of social responsibility	Understand a	35	12.8
	little		
	Don't	0	0
	Understand		
	Total	274	100
	1 – 2 times	243	88.7
Number of using service	3 – 4 times	21	7.7
	5 – 6 times	10	3.6
	Over 6 times	0	0
	Total	274	100
	Under a year	81	29.6
	1 – 3 years	170	62.0
The enterprise customers' time	Over 3 years	23	8.4
	Total	274	100

The study results showed that the number of times using enterprise services is mostly 1-2 times and time to become customers of businesses is mostly 1-3 year that showed loyalty is not high. Vietnamese businesses need improving to enhance customers' loyalty.

## **Estimation of Cronbach's Alpha**

Table 4: Cronbach's Alpha

Variables	Codes	Factors	Cronbach's Alphacoefficient
	Α	Economic Responsibility	0,824
	В	Legal Responsibility	0,798
Independent Variables	С	Ethical Responsibility	0,894
	D	Charitable Responsibility	0,847
	Е	Environmental Responsibility	0,702
Dependent Variables	S	Total Assessment	0,817

The test results showed that scales are high precision with Cronbach's alpha coefficient> 0.7 and the correlation coefficients of the total variables measurement factors are standardized to meet the demand (> 0, 3), the scale will be accepted. From this, EFA is the next step.

## **Exploratory Factor Analysis**

Table 5: Results of EFA

Component	Initial Eigenva	alues	
	Total	% of Variance	Cumulative %
1	7.468	32.470	32.470
2	2.395	10.415	42.885
3	1.722	7.487	50.372
4	1.619	7.039	57.411
5	1.381	6.003	63.414

Results of EFA in the above table shows the total variance extracted is greater than 50% 63.414%, this means that the deduction factors would explain 63.414% for model, the remaining 36.586% is explained by other factors. Extraction ratio factor (Eigenvalue) is greater than 1 should be retained.

Table 6: Results of Factor Analysis

Code	Observed variables		Component
C5	Enterprises has a good working environment for	.771	
	employees		
C6	Enterprises treat customers fairly	.757	
C7	Business leaders are sociable and fun with people	.733	
C4	Enterprises attaches great importance to ethical	.732	
	values in business than immediate benefits of		
	resolving the complaints from customers		
C3	Enterprises provide truthful information in the ad	.719	
	programs		
C2	Enterprises have good quality products / services	.697	
C1	Enterprises provide right services as promised	.602	
D3	Enterprises have much contribution to the projects		.789
	improving "quality of life" of the community.		
D1	Enterprises often participate in charitable activities		.772
	such as helping people with disabilities, children, the		
	poor, etc.		
D4	Enterprises have many funding programs for		.742
	community scholarships		
D2	Enterprises have sponsored many activities to help		.741
	raise awareness in the community		
A4	Enterprises has adopted policies to improve		.799
	business performance and risk management		
A3	Enterprises maintains a good competition		.785
A1	Enterprises apply information technology to reduce		.773
	costs and time in direct customer service		

A2	Enterprises often strengthen promotion on social networks in order to reduce advertising budgets,	.752
	marketing	
B1	Enterprises obey and implement local law and	.779
	regulations	
B2	Enterprises have a good awareness of law	.772
В3	Enterprises encourage employees to work in	.722
	accordance with law	
B4	Enterprises have many popular activities and	.702
	propagandas for good law	
E2	Enterprises have clean, green working environment	.775
E1	Enterprises have many activities in raising	.710
	awareness and environmental protection	
E4	Enterprises have friendly working environment with	.668
	customers	
E3	Enterprises have safe working environment	.650
	(equipped with fire fighting equipment, emergency	
	exits, the labor protection etc.)	

The above results show that the model EFA is consistent with the data, calculated into 5 groups of factors and may be used for a multiple regression analysis.

## **Regression Analysis**

Methods of regression analysis are the study of the influence degree of one or more independent variables to one dependent variable to predict outcome variables based on the values of the known variables are explained. To measure brand reputation, multiple linear regression is analyzed to test the hypotheses of models with 5-element group which is independent variables to measure the impact level of elements brand reputation of Vietnamese service businesses. The study results showed that the influencedegree of these factors reflected multiple regression coefficients. To compare the effects of the factors, normalized regression coefficients were used for these factor not dependent scales. Thus, using the regression equation was standardized to analyze the influence degree of these factors on brand reputation of Vietnamese service businesses.

Table 7: Summary Model

Model Summary <sup>b</sup>										
Model	R	R	Adjusted	Std. Error		Change	Statisti	cs		Durbin-
		Square	R	of the	R Square	F	df1	df2	Sig. F	Watson
			Square	Estimate	Change	Change			Change	
1	.725ª	.525	.517	.457	.525	59.335	5	268	.000	1.772

The above table shows that the correlation coefficient adjustment: R2 = 0.517 (verification F, sig. <0.05); that means change of 51.7% Y variables are interpreted by six independent variables (Xi). Coefficient Durbin - Watson (d) = 1.772; some observers n = 274, parameter k = 5, the level of significance of 0.01 (99%), the statistical tables Durbin - Watson, dL (less statistical value) = 1.623 and dU (above statistical value) = 1,725. So we have: (dL = 1.623) < (d = 1.772) < [4 - (dU = 1.725) = 2.275] proved the model has no autocorrelation.

Table 8: ANOVA

ANOVA <sup>a</sup>									
Model		Sum of Squares	Df	Mean Square	F	Sig.			
1	Regression	61.914	5	12.383	59.335	.000b			
	Residual	55.930	268	.209					
	Total	117.845	273						

The test results F = 59.335 value and Sig. = 0.000 < 0.05 shows the building model is consistent with the data set and the variables included in the model which are related to the dependent variable. Generally, regression analysis with selected reliability of 95%, corresponding to the selected variables with statistical significance level was p <0.01; Results showed that all variables are satisfying demand. Verification of conformity of the model showed multicollinearity does not violate (VIF <10)

Table 9: Factors Affecting the Brand Reputation of the Enterprises

C	pefficients <sup>a</sup>									
M	odel	I Unstandardized		Standardized	t	Sig.	95.	0%	Collinearity Statistics	
		Coefficients		Coefficients			Confidence			
							Interva	al for B		
		В	Std.	Beta			Lower	Upper	Tolerance	VIF
		Error					Bound	Bound		
1	(Constant)	.293	.198		1.479	.140	097	.684		
	X1	.235	.050	.265	4.669	.000	.136	.333	.548	1.823
	X2	.213	.042	.265	5.036	.000	.130	.296	.638	1.568
	Х3	.202	.048	.199	4.203	.000	.107	.296	.788	1.269
	X4	.163	.045	.176	3.595	.000	.074	.252	.743	1.346
	X5	.101	.043	.108	2.367	.019	.017	.185	.849	1.178

Results of regression analysis showed that factors affect brand reputation and the degree of priority as follows: (1) Ethical responsibility:  $\beta = 0.265$ ; (2) Charitable responsibility:  $\beta = 0.265$ ; (3) Economic Responsibility:  $\beta = 0.199$ ; (4) Legal Responsibility:  $\beta = 0.176$ ; (5) Environmental Responsibility:  $\beta = 0.108$ .

The regression equation takes the following form: Y = 0.265X1 + 0.265X2 + 0.199X3 + 0.176X4+ 0,108X5. The results of this study concluded the factors of social responsibility of business impact brand reputation of Vietnamese service businesses. Results of this research are the basis of the recommendations proposed solutions to enhance brand reputation of the business.

### CONCLUSION

This study shows that there are five factors affecting the brand reputation of Vietnamese service businesses and the influence degree of each factor is different. According to the analysis, five factors are correlated to impact brand reputation of Vietnamese service businesses, in order respectively: ethical responsibility, charitable responsibility, economic responsibility, legal responsibility, environmental responsibility. This is an important basis for enterprises to consider the strategic development of their businesses in the future.

#### RECOMMENDATIONS

## Solutions for factor group "Ethical Responsibility"

Vietnamese service businesses should enhance its brand reputation by providing quality products and services exactly as promised; building a good working environment, safety, friendliness, transparency and fairness for workers; raising awareness in the entire business of respecting ethical values in business and seeing it as a key to improve the brand reputation of the enterprises in the customer's mind.

### Solutions for factor group "Charitable Responsibility"

To enhance brand reputation in the minds of customers, enterprises need to actively participate in charitable activities such as helping people with disabilities, children, the poor; enhancing contribution to the projects which improve the quality of life for poor communities; funding for programs to raise awareness in the community.

# Solutions for factor group "Economic Responsibility"

Vietnamese service businesses need building policies to reduce costs such as applying information technology to reduce time serving direct customers, implement promotion activities online, network society, instead of costly advertising and marketing. Those will not only help maximize profits for the enterprise and to the shareholders, but also create added value for customers, increase brand reputation of the company in the minds of customers, help build customers' loyalty.

## Solutions for factor group "Legal Responsibility"

Vietnamese service businesses should maintain enhancing, disseminating propagation activities for all businesses to be aware of law. Besides, there should be incentives, encouragement and rewards for honest employees with customers and work in accordance with the law.

## Solutions for factor group "Environmental Responsibility"

Vietnamese service businesses need building cultural and modern workplace towards green, clean and friendly environment not only for customers but also for the staff because the needs of the people are now increasing. The employees' satisfaction and loyalty will stick with the enterprises. When they are loyal, they will be wholeheartedly with the enterprises. The enterprises need considering their employees "God" because they will make "customer is king"

### **LIMITATIONS**

There are some limitations in this study that should be considered. Firstly, this study is conducted in Ha Noi and Ho Chi Minh city and used experts consultating sampling method, restricted its respondents to customers in Vietnam. This results of the study, hence, it might not represent well for all customers' over view in the whole of Vietnam. Secondly, the sampling was conducted only in the service business. Thus, generalizability of the research findings is restricted.

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