



# FACTORS IMPACT ON SOCIAL RESPONSIBILITY ACCOUNTING IN VIETNAM PLASTIC INDUSTRY ENTERPRISES

Nguyen Thị Thu Hang, Nguyen Thi Thanh Loan

**Abstract:** The study uses survey methods to collect data, exploratory factor analysis (EFA) and multivariate regression analysis to investigate the factors affecting social responsibility accounting (SRA) in Vietnam plastic industry enterprises. 210 questionnaires were sent to managers, chief accountants and accountants of Vietnamese enterprises in December 2021, and 160 valid responses were obtained. Based on the results of this survey, the study proved that pressure from stakeholders, corporate managers' perception of CSR, characteristics of plastic enterprises, and qualification of accountants are four factors that have a positive and statistically significant impact on the application of SRA in Vietnam plastic industry enterprises.

**Keywords:** Social responsibility accounting, plastic industry, Vietnam plastic industry, environmental accounting, green accounting

## 1. General introduction to the research

In recent years, Vietnam's economy is on the way of growth and development. Despite of the improvement in citizen quality of life, Vietnam has been facing many problems of over-exploitation of natural resources, environmental destruction, social imbalance, etc. To cope with these issues, in 2015, the government set a clear goal: not trade off the environment for growth, try to attain sustainable economic development.

Vietnam's plastic industry has been developing quite rapidly with an annual growth rate of 15%-20% and the development occurs in all fields: packaging plastics, building materials plastics, household plastics and engineering plastics. However, this industry is one of the leading industries causing serious environmental pollution. Therefore, Vietnamese plastic enterprises should pay attention to and implement social responsibility activities and social responsibility accounting as soon as possible.

Although the research topic on social responsibility and social responsibility accounting is not new, it is still a hot topic that attracts the attention of many researchers, especially researchers from developing countries because the awareness of CSR in these countries is still limited. In Vietnam, there have been many studies explaining the role and necessity of SRA for businesses (Huynh Duc Long, 2015; Duong Thi Thanh Hien, 2016; Nguyen Thi Thu Hang, 2017), but there are few studies on the factors affecting SRA in enterprises in general and no systematic research on the factors affecting SRA in Vietnam plastic enterprises in particular. Understanding the factors affecting SRA in Vietnamese plastic enterprises is very important. It will help government authorities understand the motivations of enterprises for implementing SRA. This, in turn, will be basis for government authorities to propose reasonable measures to raise enterprises' awareness of CSR and encourage them to implement SRA. Because of these reasons, the research team decided to carry out the topic "Factors impact on SRA in Vietnam plastic industry

enterprises". The study uses survey methods to collect data, exploratory factor analysis (EFA) and multivariate regression analysis to investigate the factors affecting SRA in Vietnam plastic industry enterprises.

## 2. Literature review

In the world, a lot of different studies have been carried out and a lot of factors have been shown to have impact on the application of SRA in enterprises. Here are some typical studies:

Haslinda Yusoff et al. (2016) have shown that the application of green accounting in Malaysian businesses is influenced by the following three factors: (1) shareholder value: The application of green accounting in preparing financial statements will help attract and add value to shareholders; (2) commitment from stakeholders: Accountants will represent stakeholders in monitoring and reporting firms' activities with the aim of creating the greatest value for stakeholders and (3) Compliance pressure: The application of green accounting aims to comply with relevant regulations. The study used factor analysis and multivariate regression to analyze the data.

Different from the above study, the study of Suleiman, Younis (2013) focuses on assessing the perception of senior management, of internal and external auditor, and the influence of legal regulations on SRA application in Jordanian public companies. The research comes to some conclusions: (1) Pursuing social responsibility has a positive impact on the reputation of enterprises, sustainable development and social acceptance of enterprises; (2) Limited awareness and assessment of CSR are obstacles in the implementation of social audit and SRA; (3) The lack of a guiding legal framework affects the implementation of SRA and the pursuit of social responsibility depends largely on the company's resources.

Collince (2012) studies the effect of business performance and level of competition on the implementation of SRA in the 20 largest listed companies in Kenya during the period 2011-2015. Research results emphasize that business performance, industry competition are the main factors affecting the implementation of social accounting of enterprises. This confirms the argument of Margolis & Walsh (2001), financial performance is a determinant of a company's SRA application.

Using combination of both qualitative and quantitative research methods with data collected from 07 in-depth interviews with experts and questionnaires, Norhayal et al. (2009) shows that awareness of SRA has a positive impact on the adoption of SRA in Malaysia. This result is also consistent with the results of Nongnooch (2004).

In Vietnam, the issue of social responsibility and SRA is receiving great attention from governments authorities and the community. In 2012, the Prime Minister issued Decision No. 1393/QD-TTg, approving the "National strategy on green growth for the period 2011-2020 with a vision to 2050". On October 20, 2013, the Minister of Finance signed Decision No. 2183/QD-BTC promulgating the Action Plan of the Finance sector to implement the National Strategy on Green Growth until 2020. Accordingly, sustainable development is an long-term objective with a vision to 2050. Enterprises need to integrate non-financial factors into their business decisions towards sustainable development instead of eroding or destroying the economy, society, people and natural resources. On October 6, 2015, the Ministry of Finance issued Circular 155/2015/TT-BTC to provide disclosure guidance on the stock market. This Circular requires listed companies to disclose information on social responsibility policies and practices in their annual reports. Vietnam has announced the implementation of 17 strategic development goals of the United Nations, including the goal of sustainable consumption. In 2020, the Government promulgates the Law on Environmental Protection, providing a legal framework for environmental protection for all types of businesses.

Despite of many positive actions from government authorities, SRA is still a new term for Vietnamese enterprises. The application of SRA in the Vietnamese enterprises is still very limited. In addition to limitations in practical application, in Vietnam, there are currently few studies on the factors affecting SRA in enterprises in general and no systematic research on the factors affecting social responsibility accounting in Vietnamese plastic enterprises in particular.

According to the authors, the research conducted by Tran Minh Phuong (2017) is the only study on the factors affecting SRA implementation in Vietnamese enterprises at the moment. The research shows the positive impact of the following five groups of factors on the implementation of SRA in Vietnamese enterprises: (1) Perception of the usefulness of SRA; (2) Participation of stakeholders; (3) Characteristics of enterprises; (4) The need to issue CSR reports and; (5) Legal regulations.

Although it is a pioneering research in Vietnam, Tran Minh Phuong's research still has some limitations: (1) the research model can only explain 57.2% of the variance in Vietnamese firms' SRA implementation decision, which means that the SRA implementation in Vietnam enterprises is also influenced by a number of other factors that needs to be studied further; (2) the research sample is Vietnamese enterprises in general, not focusing on plastic enterprises. The plastic industry is an industry with highly potential risks of adverse impacts on the environment, workers and surrounding communities, so the implementation of SRA in these enterprises has its own characteristics and relatively more urgent than some other industries.

Therefore, in order to overcome the limitations of Tran Minh Phuong's research (2017), it is necessary to do research on the topic "Factors affecting SRA in Vietnam plastic industry enterprises". The research results will help government authorities understand the firm's motivations for performing SRA, thereby having a sound basis to propose reasonable measures to raise the awareness of CSR and encourage the implementation of SRA in Vietnam.

### 3. Research Methodology

#### 3.1 Research hypothesis

##### *Impact of pressure from stakeholders on SRA implementation*

Previous studies have shown that stakeholders such as: government authorities, shareholders, customers, competitors have a great impact on the implementation of CSR in enterprises. Plastic industry is one of the environmentally sensitive industries, so the plastic industry is strongly affected by the environmental laws and regulations such as the Law on Environmental Protection No. 72/2020/QH11; Law on Environmental Protection Tax No. 57/2010/QH12; Directive No. 33/CT-TTg dated August 20, 2020 of the Prime Minister on strengthening the management, reuse, recycling, treatment and reduction of plastic waste. Besides, the implementation of CSR is also under pressure from shareholders. Research by Wilmshurst and Frost (2000) confirms that shareholders' right to information is the most significant factor influencing the decision to disclose environmental reporting. Especially with the increasing awareness of green consumption and environmental protection, environmental organizations or customers can put pressure on business information disclosure decisions. Not only that, Tran Thi Hong Ngoc et al (2020), Hoang Man (2021) also pointed out that competitive pressure also greatly affects the implementation of the SRA. In addition, the strategies conducted by competitors to touch the consumer's green consumption psychology is also another pressure to force businesses to implement CSR, better manage and protect the environment through CSR implementation. Based on results of previous studies, the first hypothesized is as follows:

*Hypothesis H1: Pressure from stakeholders has a positive impact on CSR implementation*

##### *Impact of pressure from environmental costs on SRA implementation*

The theory of benefit-cost relationship states that in order to operate well, businesses should consider carefully the cost and benefit of an action. When applying CSR, businesses gain a lot of benefits such as building a good image, good relationships with stakeholders, and bring sustainable development to businesses. However, the application of CSR also costs enterprises a lot. For example, costs of treatment and control of odor pollution, waste treatment costs, employee toxic compensation costs (Hussain & Gunasekaran, 2002). If these costs are too large, it may reduce the motivation to implement CSR and disclose CSR information in enterprises. Based on these arguments, the authors develop the 2<sup>nd</sup> hypothesis as follows:

*Hypothesis H2: Pressure from environmental cost has a negative impact on CSR implementation*

### ***Impact of managers perceptions on SRA implementation***

The studies of Kokubu and Nashioka (2005), Lee et al. (2006), Gholami et al. (2012) or Tran Anh Quang (2019), Nguyen Thanh Tai (2020) have acknowledged the important role of managers in shaping the environmental and social responsibility of the enterprise. If managers are not aware of the benefits of SRA implementation, the implementation will be less likely to be conducted. Most of Vietnam plastic enterprises are small and medium enterprises with limited financial capacity, so managers might have concerns about implementing CSR - a relatively new activity in Vietnam. Therefore, the third hypothesis is stated as follows:

*Hypothesis H3: The perception of managers has a positive impact on the implementation of CSR*

### ***Impact of firms' characteristics on SRA implementation***

Vietnam's plastic enterprises are currently facing a series of legal regulations issued by the national and local government authorities, and also under great pressure from the community because the environmental pollution issue caused by plastic wastes has come to alarming levels in some provinces. Therefore, to legitimate operations and create trust with stakeholders, plastic enterprises need to implement SRA. In other words, the characteristics of industries are a factor that has a significant influence on the implementation of the SRA. In addition, the studies of Mohd and Faudziah (2013), Dion van de Burgwal and Rui, José Oliveira Vieira (2014), Huda Binti Yahya (2015) have also shown that firm size has a positive effect on SRA performance. The larger the enterprise, the more impacts their activities create on the natural environment and the more public pressures they have to face. They also have stronger resources for CSR and SRA implementation. In particular, the organization of the accounting department and the linkage among different departments in the enterprise also have a significant influence on the SRA implementation. In other words, the characteristics of plastic enterprises have a positive impact on the implementation of CSR. The fourth hypothesis is stated as follows:

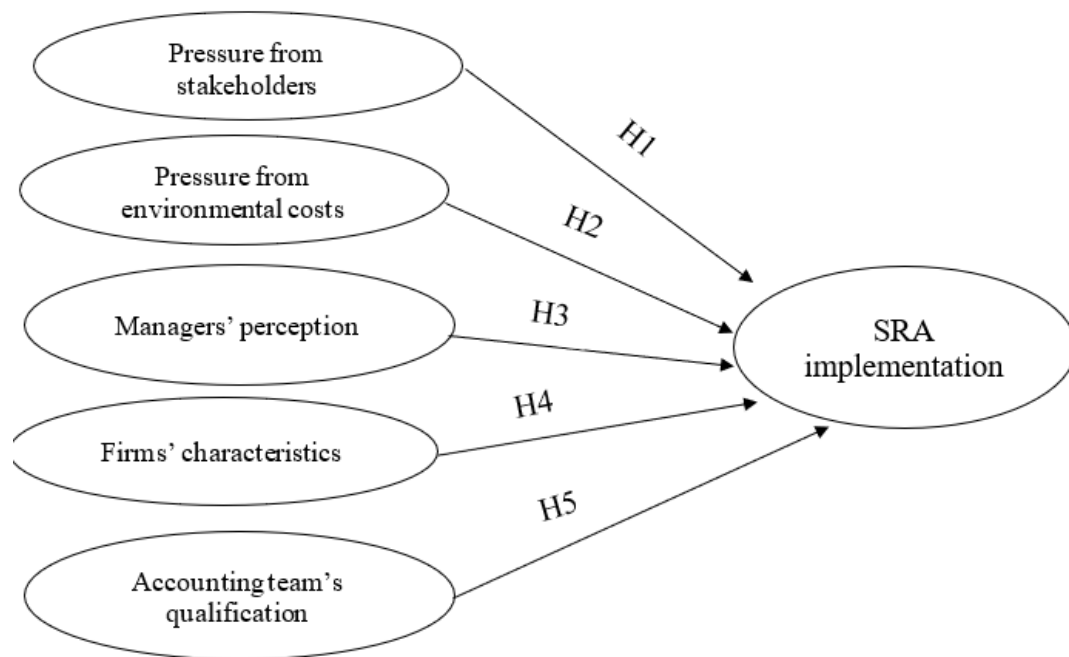
*Hypothesis H4: The characteristics of plastic enterprises have a positive impact on the SRA implementation*

### ***Impact of the accounting team qualification on SRA implementation***

Studies by Jan Bebbington, Rob Gray, Ian Thomson and Diane Walters (1994); Suleiman Abu Sabha and Younis Shoubaki (2013) pointed out the close relationship between the knowledge and awareness of accountants in the implementation of SRA. If accountants do not master the SRA knowledge and skills, it is very difficult for enterprises to apply SRA because they are the ones who keep the daily recording of accounting books, summarize and report the collected information at the end of accounting period. The fifth hypothesis is stated as follows:

*Hypothesis H5: The qualification of accountants has a positive impact on the implementation of CSR.*

Based on 5 research hypotheses, the authors build a research model as follows:



**Graph 1. Research model**

### 3.2 Research Methods

The study used survey method to collect primary data from managers, chief accountants, accountants of Vietnam plastic enterprises. Based on previous studies by Wilmshurst and Frost (2000), Chang (2007), Che et al (2015), Nguyen Thi Huong Lien (2014), Tran Minh Phuong (2017), Hussain & Gunasekaran (2002), Gadenne and Associates (2009), Mumbi Maria Wachira (2014), the authors have developed a questionnaire (Appendix 1) consisting of 17 questions divided into 3 parts: (i) understanding of responsibility accounting, (ii) factors affecting SRA, (iii) the impact of the factors on SRA in the plastic industry in Vietnam.

To analyze the collected data, the study used exploratory factor analysis (EFA) and multivariate regression analysis. The analysis was performed on SPSS software.

### 3.3 Data collection

The research team sent 210 questionnaires, via mail, social networking platforms and direct phone contact to Vietnam plastic enterprises. The number of responses is 168, of which 8 responses are invalid, resulted in the final research observation of 160. This amount of data satisfies the minimum number of research observation size suggested by Hair et al (2014).

## 4. Empirical research results

### 4.1 Descriptive statistics results

Statistical results show that out of 160 questionnaires, the main respondents are accountants (88.75% of respondents); The main business type is Limited Liability Company (65% of respondents); Most of enterprises have less than 100 employees and 92.5% of respondent enterprises have less than 5 people in accounting department.

In addition, all of Vietnam plastic enterprises has implemented some aspects of SRA, but the SRA application has not really been applied systematically and thoroughly. SRA accounting and traditional accounting system have not yet been clearly separated.

**Table 1. Descriptive statistics about SRA implementation in Vietnam plastic enterprises**

No.	Content		Number	Percentage
1	Does the enterprise record financial information on SRA (at least 1 item)	Yes	160	100,00%
		No	0	0,00%
2	Does the enterprise record non-financial information on SRA (at least 1 item)	Yes	7	7,00%
		No	153	95,63%
3	Does the enterprise open an accounting book to keep track of relevant information about SRA besides the traditional accounting books?	Yes	0	0,00%
		No	160	100,00%
4	Does the enterprise make a disclosure report related to SRA?	Yes	84	52,50%
		No	76	47,50%
5	Does the enterprise implement reduction, classification at source, collection, reuse, recycling, and treatment of waste (including plastic waste)	Yes	160	100,00%
		No	0	0,00%

Source: Author's results processed through SPSS software

The descriptive statistics also show that the mean value of the independent variables ranges from 2.74 to 4.03.

#### 4.2 Results of testing the reliability of the scale

The reliability of the scale is measured by the Cronbach Alpha coefficient for 5 independent variable and for 1 dependent variable. After this step, there is 1 observed variable DD4 (Organizational model of the Accounting department) is excluded from the total scale because it has a Cronbach Alpha value of 0.167 (<0.6). In other words, this observed variable does not really explain and reflect the characteristic properties of the independent variable Characteristics of plastic enterprises. All of the remaining observed variables meet the reliability test to continue with EFA analysis.

**Table 2. Testing the reliability of the scale**

	Scale variance if item deleted	Corrected Item - Total Correlation	Cronbach Alpha if item deleted	Scale mean if item deleted
<b>Scale for "Pressure from stakeholders (AL)", Alpha = 0,901</b>				
AL1	18,66	19,986	0,791	0,874
AL2	18,81	19,553	0,782	0,875
AL3	19,08	22,830	0,522	0,911
AL4	19,14	19,633	0,698	0,889
AL5	18,89	19,144	0,781	0,875
AL6	18,61	19,838	0,819	0,870
<b>Scale for "Pressure from environmental costs (CP)", Alpha = 0,903</b>				
CP1	8,73	8,389	0,846	0,850
CP2	8,75	9,321	0,748	0,886
CP3	8,65	9,411	0,780	0,876
CP4	8,96	8,558	0,763	0,883
<b>Scale for "Managers' perception (NT)", Alpha = 0,856</b>				
NT1	9,63	5,844	0,842	0,756
NT2	9,66	5,497	0,844	0,751
NT3	9,66	5,445	0,724	0,816

NT4	9,82	8,497	0,450	0,903
<b>Scale for “Firms’ characteristics (DD)”, Alpha = 0,790</b>				
DD1	7,24	3,028	0,428	0,923
DD2	7,24	2,522	0,745	0,596
DD3	7,26	2,292	0,757	0,569
<b>Scale for “Accounting teams’ qualification (TD)”, Alpha = 0,692</b>				
TD1	6,76	1,808	0,558	0,565
TD2	6,89	3,039	0,435	0,691
TD3	7,00	2,478	0,582	0,515
<b>Scale for “SRA application in Vietnam plastic industry enterprises”, Alpha = 0,639</b>				
TH1	6,81	2,241	0,573	0,344
TH2	7,09	2,714	0,475	0,502
TH3	6,82	3,608	0,321	0,693

*Source: Author's results processed through SPSS software*

### 4.3 Exploratory factor analysis

After performing Cronbach Alpha test and exploratory factor analysis (EFA), the research only has 19 observed variables for 5 independent variables and 3 observed variables for 1 dependent variable. The observed variables are extracted into groups to ensure representativeness and explanation for the scales that were originally proposed.

**Table 3. Rotating matrix of observed variables for 5 independent variables**

	1	2	3	4	5
AL6	0,871				
AL2	0,785				
AL4	0,775				
AL5	0,769				
AL1	0,757				
AL3	0,617				
CP1		0,897			
CP2		0,849			
CP3		0,836			
CP4		0,801			
NT1			0,851		
NT2			0,818		
NT3			0,738		
NT4			0,673		
DD3				0,935	
DD2				0,909	
DD1				0,629	
TD2					0,854
TD3					0,539

*Source: Author's results processed through SPSS software*

**Table 4: Rotating matrix of observed variables for the dependent variable**

	1
TH1	0,855
TH2	0,789
TH3	0,623

Source: Author's results processed through SPSS software

#### 4.4 Multivariable regression results

**Table 5. Multivariable regression results**

Variables	Unstandardized coefficients		Standardized coefficients	T	P-value	Multicollinearity statistic	
	B	Standard deviation	Beta			Tolerance	VIF
1 (Constant)	0,523	0,267		1,963	0,051		
AL	0,197	0,039	0,225	5,039	0,000	0,595	1,682
CP	-0,226	0,032	-0,285	-7,035	0,000	0,723	1,382
NT	0,369	0,041	0,389	8,973	0,000	0,634	1,577
DD	0,331	0,036	0,327	9,198	0,000	0,938	1,066
TD	0,136	0,046	0,117	2,958	0,004	0,757	1,321

Source: Author's results processed through SPSS software

The regression results show that:

Firstly, the research model used in this paper can explain 81.1% of the variance of SRA implementation in Vietnam plastic enterprises, the remaining 18.9% is due to other variables outside the model or due to random error.

Secondly, all 5 independent variables are statistically significant at the 99% level. Regression coefficients of variables “pressure from stakeholders”, “managers' perceptions”, “firms' characteristics”, and “qualifications of accountants” have a positive value, suggesting the positive impact of these factors on SRA implementation in Vietnamese enterprises. In other words, when the pressure from stakeholders is high, the manager's awareness of CSR is high, the better the scale, infrastructure, and information technology system, the better the qualifications of the accounting team, the application of SRA in enterprises is more systematic and complete. The research results are consistent with the research results of other authors in the world and in the country. Positive impact of pressure from stakeholders such as government, customers, .. is similar to finding of Wilmshurst and Frost (2000), Che et al (2015), Nguyen Thi Huong Lien (2014), Tran Minh Phuong (2017) . The positive impact of managers' perception is similar to empirical results of Kokubu and Nashioka (2005), Lee et al (2006), Sajad Gholami et al (2012) or Tran Anh Quang (2019), Nguyen Thanh Tai (2020... The positive impact of firms' characteristics are consistent with the studies of Mohd and Faudziah (2013), Dion van de Burgwal and Rui, José Oliveira Vieira (2014), Huda Binti Yahya (2015)... The positive impact of qualification of accountants is compatible with the studies of Jan Bebbington, Rob Gray, Ian Thomson and Diane Walters (1994); Suleiman Abu Sabha and Younis Shoubaki (2013)...



Thirdly, the independent variable “Environmental cost pressure” has the negative effect on SRA application in Vietnam plastic enterprise. In other words, the greater the cost pressure, the lower level the application of CSR in plastic enterprises in Vietnam. This result is consistent with the benefit-cost theory. This is also consistent with the reality in Vietnam, when the majority of enterprises are small and medium enterprises with limited financial potential, resulting in limitation in financial resources allocated for the implementation of SRA.

## 5. Conclusion

The study has highlighted a number of issues as follows: (1) although Vietnamese plastic enterprises have been conscious in reducing, treating and recycling waste, they have recorded and reported some information about CSR, SRA implementation of these enterprises still has many limitations such as: SRA accounting is not well organized, still mixed with traditional accounting, a number of enterprises do not prepare CSR reports. (2) 4 groups of factors including (i) Pressure from stakeholders; (ii) Perception of enterprise managers about CSR; (iii) Characteristics of enterprises; (iv) The qualifications of accountants have positive impacts on the implementation of CSR in SMEs in Vietnam. (3) the environmental cost factor has a negative impact, preventing enterprises from implementing CSR accounting.

Based on these findings, government authorities can understand more thoroughly about firm’s SRA implementation behavior and suggest appropriate measures to regulate the application of SRA in Vietnamese enterprises. For example, the state needs to promulgate more legal regulations, documents guiding enterprises to implement CSR accounting, implement measures to raise the community's awareness of CSR because when facing greater pressure from stakeholders, businesses will apply SRA in a more methodical and scientific manner. Enterprises can also use these research results to implement measures to improve the SRA in their enterprises. For example, to successful implementation of SRA, the company should prepare strong financial resources, invest in good infrastructure, and equip accounting staffs with updated knowledge and skills.

This research result is the scientific product of the ministerial-level project "Factors affecting social responsibility accounting in Vietnam plastic industry enterprises", Code: B2020-NTH-02.

## References

1. Collince Gworo, 2016, *Impact of social responsibility accounting on the future profitability of listed firms in Kenya*, International Journal of current research.
2. Che Hassan, N. H., Yusoff, H., & Yatim, N, 2012, *Disclosing social responsibility information via the internet: A study on companies in VN*, International Journal of Arts and Commerce, 1(5), 83-96
3. Gholami, S., Parvizi, M., TamriNeia, A., Nemati, S., Abgineh, M. and Emami, M., 2012. Social Responsibility Accounting: From Theory to Practice. *Journal of Basic and Applied Scientific Research*, 2(10), pp.10111-10117.
4. Hussain, M., & Gunasekaran, A. (2002). An institutional perspective of non-financial management accounting measures: a review of the financial services industry. *Managerial Auditing Journal*, 17(9), 518–536.
5. Kokubu, K., & Nashioka, E. (n.d.). Environmental Management Accounting Practices in Japan. *Eco-Efficiency in Industry and Science*, 321–342.
6. Nongnooch Kuasirikun, (2004), “Attitudes to the development and implementation of social and environmental accounting in Thailand”, *Critical Perspectives on Accounting*, Vol. 16, issue 8, p. 1035-1057
7. Norhayah Zulkifli, Brian Telford and Neil Marriott, (2009), “Social and environmental accounting in Malaysia: practitioners’ views”, *Accounting in Emerging Economies*, Emerald Group Publishing Limited, p.145 – 167.
8. Tran Minh Phuong (2017). Factors affecting the implementation of Social Responsibility Accounting in enterprises in Vietnam. Master Thesis, University of Economics Ho Chi Minh city

9. Trevor D. Wilmshurst, Geoffrey R. Frost, (2000) "Corporate environmental reporting: A test of legitimacy theory", Accounting, Auditing & Accountability Journal, Vol. 13 Issue: 1, pp.10-26
10. Zulkifli, N., Telford, B., & Marriott, N. (2009). Social and environmental accounting in Malaysia: practitioners' views.!. Research in Accounting in Emerging Economies, 9, 145-167.

Appendix 1: Survey form

## QUESTIONNAIRE

### Factors affecting the application of social responsibility accounting (SRA) in Vietnam plastic enterprises

Ladies and gentlemen !

The Scientific Research Group at the Ministry of Education and Training is conducting a research on the topic "**Factors affecting social responsibility accounting in Vietnam plastic enterprises**" to investigate current statue of SRA and factors affecting the SRA implementation in the Vietnam plastic enterprises. In order to obtain the most objective data, please take a moment to support us by filling out the following questionnaire.

We promise that your responses will be used for research purposes only.

Thank you very much!.

#### PART I : GENERAL INFORMATION

1. Career position of the respondent

- Accountant                       . Enterprise Managers

2.Type of business:

- Joint Stock Company
- Limited Liability Company
- Private enterprise

3. The size of the enterprise's personnel:

- Less than 100 people

From 100 people to 200 people

More than 200 people

4. Size of the company's accounting department personnel:

Less than 5 people

About 5-10 people

More than 10 people

## **PART II: SOCIAL RESPONSIBILITY ACCOUNTING IN VIETNAM PLASTIC INDUSTRY ENTERPRISES**

<b>1</b>	Does the enterprise record financial information on social responsibility accounting?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>2</b>	Does the company record non-financial information about social responsibility accounting?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>3</b>	Does the enterprise open accounting books to keep track of information about social responsibility accounting?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>4</b>	Does the enterprise make a disclosure report related to social responsibility accounting?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>5</b>	Does the enterprise use data from social responsibility accounting to analyze and adjust policies and directions?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>6</b>	Does the enterprise implement waste reduction, segregation at source, collection, reuse, recycling, treatment (including plastic waste)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

## **Part III FACTORS AFFECTING THE APPLICATION OF SOCIAL RESPONSIBILITY ACCOUNTING IN VIETNAM PLASTIC INDUSTRY ENTERPRISES**

Please choose the appropriate number corresponding to the scale from 1 to 5 to evaluate which of the following factors affect the application of responsibility accounting in your organization.

1- Strongly disagree, 2- Disagree, 3- Not sure, 4- Agree, 5- Strongly agree

No	Factors affecting the application of social responsibility accounting in plastic industry enterprises	Level of consent
<b>1</b>	<b>Pressure from stakeholders</b>	
1.1	Pressure from the State's system of policies and laws on social responsibility accounting	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
1.2	Pressure from shareholders and investors about environmental information and reports	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
1.3	Pressure from suppliers	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
1.4	Pressure from competitors	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
1.5	Pressure from environmental organizations	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
1.6	Pressure from public opinion and consumers	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
<b>2</b>	<b>Environmental cost pressure</b>	
2.1	Costs for treatment and control of odor pollution	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
2.2	Cost of cleaning waste before discharging into the environment	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
2.3	Fines, waste fees, compensation expenses	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
2.4	Toxic costs for HR staff	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
<b>3</b>	<b>Perception of business managers about SRA</b>	
3.1	Managers have a deep understanding of SRA	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
3.2	SRA helps businesses improve business performance	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
3.3	SRA is a global trend to enhance the global integration ability of enterprises	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
3.4	Do administrators use reports with data from SRA in making decisions?	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
<b>4</b>	<b>Characteristics of enterprises in the plastic</b>	

	<b>industry</b>	
4.1	Firm size in the plastic industry	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
4.2	Infrastructure to implement SRA of plastic enterprises	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
4.3	Plastic enterprises apply information technology in SRA	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
4.4	Organizational model of the Accounting department	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
<b>5</b>	<b>Qualifications of the accounting team</b>	
5.1	Accountants with more domestic professional certificates	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
5.2	Accountants have more international professional certificates such as CMA, ACCA, ICAEW,...	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
5.3	Experienced accountant, skilled in handling many different situations	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
<b>6</b>	<b>Applying Social Responsibility Accounting at Plastic Enterprises</b>	
6.1	The Government and the Ministry of Finance need to issue and guide the implementation of the CSR regime for businesses	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
6.2	Socio-economics needs to be included in teaching in undergraduate and graduate programs in Vietnam	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5
6.3	Enterprises in Vietnam need to have a specialized socio-economic sub-department under the corporate accounting department	<input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5

Thank you!