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Occupational Safety and Health as the Core of Corporate Social Responsibility: A Resource-Based Perspective

Do Thi Lan Chi[1*] & Dao Bang Giang[2]

[1,2] Faculty of Occupational Safety and Health, Trade Union University

[*] E-mail: chidtl@dhcd.edu.vn

Abstract

Corporate social responsibility (CSR) is increasingly recognized as a strategic component of sustainable business management. Nevertheless, its implementation remains largely compliance-driven, with organizations emphasizing policies, certifications, audit documentation, and reporting rather than measurable improvements in workplace conditions. This paper argues that such a documentation-oriented approach inadequately explains how CSR creates value for employees, particularly in occupational safety and health (OSH). Drawing upon international CSR, responsible business conduct, and OSH frameworks, this conceptual study proposes a resource-based framework that reconceptualizes CSR implementation as an organizational capability. The framework identifies six interrelated organizational resources: financial, human, temporal, governance, data, and culture, as the enabling mechanisms through which CSR commitments are translated into workplace justice, employee participation, effective risk management, and sustainable organizational performance. The study further argues that enterprises operating high-risk occupations require substantially greater resource investment because inadequate organizational capacity may directly threaten workers' health, safety, and dignity. By integrating CSR with workplace justice and OSH management, this study extends the current CSR literature beyond compliance-based perspectives and provides a conceptual foundation for embedding social responsibility into everyday workplace governance. The proposed framework offers practical guidance for organizations seeking to strengthen employee well-being, organizational resilience, and long-term sustainability through resource-enabled CSR implementation.

Keywords

Corporate social responsibility (CSR), resource-based CSR, occupational safety and health (OSH), workplace justice, organizational capability, employee well-being.

1. Introduction

In the context of sustainable development and global economic integration, corporate social responsibility (CSR) has become a fundamental component of modern corporate governance. Today, firms are evaluated not only by their financial performance and competitive advantage but also by how they manage their social, environmental, and stakeholder impacts. Among all stakeholder groups, employees are the most directly affected by corporate decisions regarding production, work organization, resource allocation, and business operations.

Despite its growing importance, CSR implementation in practice is often reduced to a compliance-oriented approach characterized by policies, procedures, reports, certifications, supplier assessments, and documentation for social audits. While such documentation is essential for standardizing management systems, demonstrating compliance, and meeting stakeholder expectations, it does not necessarily ensure that employees experience safe, fair, and dignified working conditions. Consequently, CSR risks becoming a formalistic exercise rather than a substantive organizational commitment.

The effectiveness of CSR should therefore be assessed not by the quantity of policies or reports produced but by the extent to which corporate commitments are translated into workplace practices. From an employee perspective, CSR is reflected in tangible working conditions, including occupational safety and health, reasonable working hours, equitable treatment, opportunities for participation and development, effective protection of labor rights, and the organization's willingness to invest in reducing workplace risks.

This paper argues that meaningful CSR implementation should be understood as a process of organizational resource investment. Policies, procedures, and compliance systems constitute necessary institutional foundations; however, financial, human, managerial, temporal, informational, and cultural resources are the critical enablers that transform CSR commitments into workplace realities. Without adequate resources, CSR is likely to remain symbolic; with sustained investment, it becomes an organizational capability that promotes fairness, occupational safety and health, employee trust, and sustainable business performance.

Accordingly, this study aims to: (1) clarify the theoretical foundation of substantive CSR implementation; (2) distinguish between social responsibility in general and CSR within business organizations; (3) examine the limitations of compliance- and documentation-based approaches; (4) identify the key organizational resources required to translate CSR commitments into workplace practice; and (5) explain why enterprises engaged in high-risk occupations subject to stringent occupational safety and health requirements require substantially greater resource investment to achieve effective CSR implementation.

2. Social Responsibility and Corporate Social Responsibility

Social responsibility is a broad concept referring to an organization's accountability for the social, environmental, and economic impacts of its decisions and activities on stakeholders. According to ISO 26000, social responsibility provides guidance for organizations seeking to operate ethically and sustainably while contributing to long-term organizational performance and societal well-being (ISO, 2010). In this sense, social responsibility applies not only to businesses but also to governments, non-governmental organizations, and other institutions.

Broadly defined, social responsibility encompasses environmental protection, business ethics, transparency, community engagement, philanthropy, human rights, customer relations, labor practices, and contributions to sustainable development. It should therefore not be equated solely with charitable activities, corporate donations, or public relations initiatives. While these activities may represent aspects of social responsibility, they do not fully address an organization's responsibility for the impacts arising from its core operations.

Similarly, the Ten Principles of the United Nations Global Compact emphasize that responsible business conduct must be grounded in four fundamental pillars: human rights, labor, environmental protection, and anti-corruption. This perspective highlights that corporate social responsibility (CSR) extends far beyond philanthropy or reputation management and requires organizations to address the direct consequences of their business activities on employees and other stakeholders (United Nations Global Compact, n.d.).

Within this broader framework, CSR represents the application of social responsibility to business organizations. As economic actors, enterprises generate products, services, employment, and economic value while simultaneously influencing employees, customers, communities, supply chains, and the natural environment. Accordingly, CSR can be defined as a firm's responsibility to identify, prevent, mitigate, and remediate the adverse impacts associated with its business operations.

This study focuses specifically on the internal dimension of CSR, namely corporate responsibility toward employees. Employees are the primary creators of organizational value and are also the stakeholders most directly affected by managerial decisions regarding productivity targets, work organization, resource allocation, working conditions, and risk management. Consequently, a company cannot be regarded as socially responsible merely because it actively engages in charitable or community activities if its employees continue to work under unsafe conditions, experience unfair treatment, lack meaningful participation, or face limited opportunities for development.

This employee-centered perspective is further supported by major international frameworks for responsible business conduct. The ILO Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy provides guidance for enterprises on responsible, inclusive, and sustainable labor practices (ILO, 2022). Likewise, the OECD Due Diligence Guidance for Responsible Business Conduct emphasizes that enterprises should identify, prevent, mitigate, and address adverse impacts relating to labor rights, human rights, the environment, anti-corruption, consumer interests, and corporate governance (OECD, 2018). In addition, the United Nations Guiding Principles on Business and Human Rights establish the corporate responsibility to respect human rights by avoiding, preventing, and remedying adverse impacts linked to business activities (United Nations, 2011).

Accordingly, this paper conceptualizes CSR as an organizational capability that translates corporate commitments into concrete workplace practices. Rather than being measured by the existence of policies or compliance documents alone, effective CSR is reflected in employees' actual experiences of occupational safety and health, fair treatment, meaningful participation, respect for dignity, and equitable opportunities for development. This substantive perspective provides the theoretical foundation for examining CSR implementation through the lens of organizational resource investment.

Table 1. Distinguishing Social Responsibility from Corporate Social Responsibility

Dimension	Social Responsibility	Corporate Social Responsibility (CSR)
Scope	A broad concept applicable to governments, businesses, non-profit organizations, and other institutions.	A business-specific application of social responsibility within corporate governance and operations.
Primary focus	Managing social, environmental, and economic impacts across multiple stakeholder groups.	Managing the impacts of business activities on employees, customers, communities, supply chains, and the environment.
Core content	Human rights, environmental protection, ethics, transparency, community engagement, sustainable development, and stakeholder relations.	Responsible labor practices, occupational safety and health, employee welfare, business ethics, environmental management, supply chain responsibility, and stakeholder engagement.
Organizational objective	Promote sustainable and responsible organizational behavior.	Integrate responsible business practices into corporate strategy, operations, and decision-making.
Primary criterion of effectiveness	The organization's ability to recognize and manage its impacts on society and the environment.	The extent to which corporate commitments are translated into fair, safe, and sustainable workplace practices experienced by employees.
Focus of this study	General conceptual framework.	Internal CSR, emphasizing employee well-being, occupational safety and health, workplace fairness, participation, and human dignity.

Source: Developed by the authors based on ISO 26000 (2010), United Nations Global Compact (n.d.), ILO (2022), OECD (2018), and United Nations (2011).

3. Limitations of the Documentation-Based Approach to CSR

Documentation is an essential component of CSR management. Policies, procedures, training records, risk assessments, audit reports, and corrective-action records provide evidence of compliance, standardize management practices, and facilitate internal and external evaluations. However, documentation should serve as a management tool rather than the ultimate objective of CSR implementation.

When CSR becomes primarily documentation-driven, organizational attention shifts from improving workplace conditions to producing audit-ready records. As a result, formal compliance may coexist with persistent problems such as unsafe working conditions, excessive workloads, limited employee participation, workplace inequality, and ineffective risk control. In this context, CSR is reduced from managing organizational impacts to managing paperwork.

The existence of policies or records does not necessarily indicate effective implementation. Safety policies do not guarantee safe workplaces; grievance procedures do not ensure employees can voice concerns without fear; training records do not demonstrate competence; and CSR reports do not prove fair treatment or effective risk management. Compliance documentation is meaningful only when it leads to measurable improvements in employees' working conditions.

Accordingly, CSR assessment should shift from asking “What documents does the company have?” to “What workplace improvements have these documents produced?” The workplace, not compliance documentation, is the ultimate test of CSR effectiveness. Employees judge CSR by whether they experience safety, fairness, respect, participation, protection, and opportunities for development rather than by the existence of policies or reports.

4. Resource Investment as a Prerequisite for Substantive CSR

Corporate social responsibility cannot be implemented through policies or public commitments alone. Meaningful CSR requires organizational resources that translate commitments into workplace practices. Financial, human, managerial, temporal, informational, and cultural resources constitute the mechanisms through which organizations deliver fair working conditions, employee well-being, occupational safety and health, meaningful dialogue, and protection for vulnerable workers.

Resource investment therefore distinguishes symbolic CSR from substantive CSR. Organizations may possess policies, procedures, and compliance systems, yet without adequate budgets, competent personnel, implementation time, and performance monitoring, CSR remains largely documentary. By contrast, strategic resource allocation enables CSR commitments to be embedded in everyday organizational practices and experienced directly by employees.

4.1 Financial Resources

Financial resources provide the foundation for effective CSR implementation. Organizations should allocate dedicated budgets to improve working conditions, occupational safety and health, employee welfare, training, social dialogue, support for vulnerable workers, and corrective actions. Without sustained financial investment, CSR initiatives are likely to become ad hoc activities driven primarily by compliance requirements.

CSR expenditure should be regarded as a strategic investment rather than an operational cost. Investments in workplace facilities, safety equipment, occupational health services, training, and employee welfare strengthen workforce stability, reduce legal and operational risks, improve organizational reputation, and enhance long-term sustainability. Ultimately, these investments contribute directly to employee well-being, productivity, and organizational trust.

4.2 Human Resources

Human resources are essential for translating CSR commitments into organizational practice. Effective CSR requires coordinated participation from human resource professionals, occupational safety and health (OSH) personnel, compliance officers, employee representatives, middle managers, and frontline supervisors. Rather than being the responsibility of a single compliance officer, CSR must be embedded throughout the management system.

Middle managers play a particularly critical role because they directly influence workplace practices. CSR initiatives often fail not due to the absence of policies but because operational decisions continue to prioritize productivity, deadlines, and costs over employee well-being. Therefore, investing in leadership competence is essential for integrating CSR into day-to-day management.

4.3 Time Resources

Time is a strategic organizational resource for CSR implementation. Organizations must allocate sufficient time for training, employee consultation, risk assessment, safety meetings, workplace improvements, grievance resolution, and corrective actions. When organizational time is devoted exclusively to production targets, CSR commitments are unlikely to translate into practice.

Time investment also reflects organizational priorities. Activities such as pre-job inspections, safety briefings, employee consultation, and hazard correction demonstrate that employee well-being is valued alongside operational performance.

4.4 Governance Resources

Governance resources include organizational structures, policies, procedures, coordination mechanisms, monitoring systems, and continuous improvement processes. These mechanisms should facilitate implementation rather than merely demonstrate compliance. Effective governance clearly defines responsibilities, allocates resources, establishes performance indicators, and ensures accountability.

Consistent with the SA8000 framework, CSR should operate as a workplace management system characterized by leadership commitment, employee participation, grievance mechanisms, transparency, and continuous improvement (Social Accountability International, 2014). Without robust governance mechanisms, CSR initiatives become fragmented, person-dependent, and difficult to sustain.

4.5 Data Resources

Reliable data enable organizations to evaluate whether CSR delivers meaningful outcomes rather than merely documenting activities. Beyond recording policies or training programs, organizations should monitor indicators such as employee turnover, occupational injuries and diseases, grievance resolution, overtime, employee satisfaction, training participation, promotion opportunities, discrimination, and worker participation.

Disaggregated data are particularly important for identifying hidden inequalities affecting vulnerable groups, including women, temporary workers, older employees, migrant workers, contractors, and employees performing hazardous work. Evidence-based decision-making allows organizations to target resources where risks and inequalities are greatest.

4.6 Cultural Resources

Organizational culture provides the foundation for effective CSR implementation. A culture characterized by respect, trust, and open communication encourages employees to raise concerns, supports managerial accountability, and promotes continuous improvement. Conversely, cultures that tolerate discrimination, retaliation, or excessive production pressure undermine substantive CSR regardless of the quality of formal policies.

A strong CSR culture is reflected in everyday organizational norms, including respect for employee dignity, zero tolerance for discrimination and harassment, protection of employee voice, prioritization of safety over production pressures, and transparency in reporting workplace incidents. Such a culture transforms CSR from a compliance requirement into an enduring organizational value.

Table 2. Key Organizational Resources for Effective CSR Implementation

Resource Category	*Key Investment Areas*	*Contribution to Effective CSR*
Financial	Budget for working conditions, occupational safety and health (OSH), employee welfare, training, social dialogue, and support for vulnerable workers	Transforms CSR commitments into practical actions.
Human	HR professionals, OSH personnel, middle managers, frontline supervisors, employee representatives, and trade unions	Ensures effective implementation, accountability, and supervision.
Time	Time allocated for training, consultation, risk assessment, safety meetings, workplace improvements, and grievance resolution	Demonstrates that employee well-being is prioritized alongside productivity.
Governance	Policies, procedures, defined responsibilities, grievance mechanisms, monitoring, corrective actions, and reporting systems	Establishes a sustainable management system for CSR implementation and continuous improvement.
Data	Indicators on occupational injuries, occupational diseases, turnover, grievances, overtime, training, employee satisfaction, and career development	Measures CSR outcomes, identifies inequalities, and supports evidence-based decision-making.

Organizational Culture	Respect, non-discrimination, employee voice, psychological safety, and prioritization of safety and dignity	Embeds CSR into everyday organizational values and behaviors rather than formal compliance alone.

Source: Developed by the authors.

5. Corporate Social Responsibility and Workplace Justice

Substantive CSR is fundamentally linked to workplace justice. Beyond legal compliance or equitable compensation, CSR requires organizations to ensure that opportunities, decision-making processes, interpersonal treatment, and occupational protection are distributed fairly across the workforce. From this perspective, CSR is not an external philanthropic activity but an internal governance principle shaping employment relationships and organizational practices.

Workplace justice can be conceptualized through four complementary dimensions. **Distributive justice** concerns the equitable allocation of wages, benefits, occupational safety and health (OSH) resources, training opportunities, and career advancement based on transparent and legitimate criteria. **Procedural justice** requires organizational decisions, including recruitment, performance evaluation, promotion, discipline, grievance handling, and termination, to be consistent, transparent, and accountable. **Interactional justice** emphasizes respectful, non-discriminatory, and dignified treatment in everyday workplace interactions, fostering employee trust and psychological safety. Finally, **protective justice** refers to the organization's responsibility to safeguard workers, particularly those exposed to hazardous conditions or belonging to vulnerable groups, through effective risk management, training, health protection, personal protective equipment, and the right to refuse unsafe work.

Accordingly, CSR should be understood as a mechanism for institutionalizing workplace justice rather than merely demonstrating corporate goodwill. Organizations fulfill their social responsibility by investing resources that protect employees, ensure equitable treatment, promote participation, and support human development. Without workplace justice, CSR risks becoming a reputational exercise; with justice embedded in organizational practice, CSR becomes a sustainable organizational capability and a source of long-term stakeholder trust.

6. Resource Requirements for High-Risk Enterprises

In enterprises operating high-risk occupations, substantive CSR requires significantly greater resource investment because occupational risks directly threaten workers' life, health, and dignity. Beyond compliance with national occupational safety and health (OSH) legislation, international standards such as ISO 45001:2018 and GRI 403 emphasize systematic risk management based on hazard identification, risk assessment, worker participation, preventive controls, and continuous improvement (ISO, 2018; Global Reporting Initiative, 2018).

For these enterprises, CSR cannot be demonstrated solely through training records, inspection reports, or compliance documentation. Instead, it depends on the organization's capacity to establish and sustain effective risk-control systems. Resource investment should therefore prioritize preventive measures that reduce occupational risks before workers are exposed.

Key investments include comprehensive hazard identification and risk assessment (e.g., HIRARC, JSA/JHA, permit-to-work systems, and pre-job inspections); engineering and organizational controls following the hierarchy of controls; competency-based safety training; competent frontline supervision; equipment inspection and preventive maintenance; appropriate personal protective equipment (PPE); workers' right to refuse unsafe work without retaliation; and effective emergency preparedness and response. These measures collectively transform CSR from a compliance obligation into an operational capability that safeguards workers and strengthens organizational resilience.

Consequently, in high-risk industries, investment in OSH should be viewed not merely as a legal requirement but as a core expression of corporate social responsibility. Organizations that allocate sufficient resources to risk prevention, worker protection, and continuous safety improvement are better positioned to achieve both sustainable business performance and social legitimacy.

Table 3. Resource Priorities for CSR Implementation in High-Risk Enterprises

Resource Area	*Key Investments*	*CSR Contribution*
Risk Assessment	HIRARC, JSA/JHA, permit-to-work systems, management of change, pre-job inspections	Identifies hazards before workers are exposed.
Engineering Controls	Machine guarding, LOTO, ventilation, fall protection, gas detection, fire protection, rescue systems	Reduces reliance on individual worker behavior through hazard elimination and control.
Competency-Based Training	Practical, task-specific, and emergency-response training	Develops workers' competence to perform hazardous tasks safely.
Workplace Supervision	Competent supervisors with authority to stop unsafe work	Ensures safety controls are consistently implemented in practice.
Equipment Management	Inspection, preventive maintenance, certification, and replacement of unsafe equipment	Prevents equipment-related occupational risks.
Personal Protective Equipment (PPE)	Appropriate selection, fit, training, maintenance, and periodic replacement	Provides the final layer of protection when residual risks remain.
Right to Refuse Unsafe Work	Non-retaliation mechanisms and rapid corrective actions	Prioritizes worker safety over production pressures.

Emergency Preparedness	First aid, rescue capability, emergency drills, communication systems, and post-incident support	Minimizes the consequences of workplace emergencies and demonstrates organizational responsibility.

Source: Developed by the authors based on ISO 45001:2018, GRI 403 (2018), and relevant occupational safety and health standards.

7. A Resource-Based Framework for Substantive CSR Implementation

Building on the preceding analysis, this study proposes a resource-based framework for substantive CSR implementation consisting of five interrelated components: **commitment, resource investment, workplace implementation, employee experience, and data-driven continuous improvement**.

CSR begins with **strategic commitment**, whereby top management integrates social responsibility into organizational values, governance, and business strategy rather than treating it as a compliance or communication exercise. However, commitment alone is insufficient unless supported by **resource investment**, including financial, human, temporal, governance, data, and cultural resources that enable implementation.

These resources are translated into **workplace implementation**, where CSR becomes visible through safe working conditions, occupational safety and health (OSH), employee participation, grievance mechanisms, welfare, training, protection of vulnerable workers, and effective risk management. The effectiveness of implementation is then evaluated through **employee experience**, reflected in workers' perceptions of safety, fairness, respect, participation, and opportunities for development. Finally, **data-driven continuous improvement** closes the implementation loop by using performance indicators, employee feedback, incident analysis, and corrective actions to strengthen organizational learning and continuously improve CSR performance.

This framework shifts CSR from a documentation-oriented approach toward an implementation-oriented capability. It suggests that organizational resources function as the critical mechanism linking corporate commitment with measurable improvements in workplace conditions and employee well-being.

Table 4. A Resource-Based Framework for Transforming CSR from Compliance to Substantive Practice

Framework Component	*Key Management Question*	*Compliance-Oriented CSR*	*Substantive CSR*
Strategic Commitment	What does the organization commit to?	Policies and public statements.	CSR integrated into corporate strategy and leadership accountability.

Resource Investment	What resources are allocated?	Documentation without adequate resources.	Dedicated financial, human, governance, data, time, and cultural resources.
Workplace Implementation	How are commitments translated into practice?	Procedures exist primarily on paper.	Improvements in working conditions, OSH, employee participation, welfare, and risk management.
Employee Experience	How do employees perceive CSR?	Limited awareness or trust in CSR commitments.	Employees experience safety, fairness, respect, participation, and development opportunities.
Continuous Improvement	How does the organization learn and improve?	Documentation updated mainly for audits.	Data-driven monitoring, corrective actions, organizational learning, and continuous improvement.

Source: Developed by the authors.

8. Discussion and Managerial Implications

The resource-based perspective proposed in this study offers several important implications for CSR research and practice. First, CSR should be conceptualized as an organizational capability embedded within corporate governance rather than as a peripheral compliance or communication function. Accordingly, commitments to employee well-being, occupational safety and health (OSH), workplace justice, and stakeholder engagement should be integrated into strategic planning, resource allocation, managerial accountability, and performance evaluation.

Second, CSR assessment should move beyond document-based compliance toward implementation effectiveness. While policies, procedures, and reports remain necessary, they should be evaluated according to whether they are supported by adequate resources, improve workplace conditions, enhance employee participation, and reduce organizational risks. This perspective also has implications for social auditing, supplier assessments, and ESG reporting, which should incorporate workplace evidence and employee experience rather than relying primarily on documentary compliance.

Third, workplace justice should be recognized as a core outcome of substantive CSR. Organizations invest in CSR not only to comply with regulations or protect corporate reputation but also to foster trust, stable employment relationships, and respect for human dignity. Fairness therefore emerges from the interaction of organizational policies, resource allocation, governance mechanisms, and organizational culture.

Finally, for enterprises operating high-risk occupations, CSR should be closely integrated with OSH risk management. In such contexts, inadequate investment in hazard prevention effectively transfers occupational risks to employees. Consequently, investment in safety should be regarded not merely as regulatory compliance but as a fundamental expression of corporate social responsibility.

Overall, this study advocates a shift from **compliance-oriented CSR** to **resource-enabled CSR**, from documenting compliance to creating workplace improvements, from external commitments to internal organizational justice, and from symbolic responsibility to sustainable organizational capability. This perspective provides a more robust foundation for achieving both long-term business sustainability and employee well-being.

9. Conclusion

Corporate social responsibility (CSR) should be understood as an organizational capability rather than merely a compliance function. Although policies, reports, certifications, and audit documentation remain essential for governance and accountability, they do not, by themselves, ensure meaningful social responsibility. The effectiveness of CSR ultimately depends on an organization's ability to convert formal commitments into measurable improvements in employees' working conditions, well-being, and workplace justice.

This study advances a resource-based perspective of CSR implementation by proposing that financial, human, temporal, governance, data, and cultural resources constitute the enabling mechanisms through which CSR commitments are translated into organizational practice. By positioning resource investment as the critical link between commitment and implementation, the proposed framework extends the conventional compliance-oriented view of CSR toward a more substantive and implementation-oriented approach.

The findings also suggest that resource investment is particularly critical in high-risk industries, where inadequate investment in occupational safety and health (OSH) may directly jeopardize workers' health, safety, and dignity. In such contexts, effective CSR requires systematic investment in risk assessment, engineering controls, workforce competence, workplace supervision, equipment management, personal protective equipment, and emergency preparedness, thereby integrating CSR with proactive risk management.

Overall, this study argues that the success of CSR should be assessed not by the quantity of documentation produced but by the quality of workplace outcomes achieved. Enterprises become genuinely socially responsible when they allocate sufficient organizational resources to create safe, fair, inclusive, and dignified working environments. This resource-based perspective provides a stronger theoretical foundation for understanding substantive CSR implementation and offers practical guidance for organizations seeking to strengthen employee well-being, organizational resilience, and long-term sustainable development.

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