

-RESEARCH ARTICLE-

TRADITIONAL CULTURE AND PERFORMANCE, THE MEDIATING ROLE OF PROFESSIONAL ETHICS AND SOCIAL RESPONSIBILITY: A CASE STUDY OF SMES IN THE VIETNAMESE MEKONG DELTA

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—Abstract—

In recent years, there has been numerous research on the factors influencing the quality of human resources; the links between the quality of human resources, labor productivity, and production and business efficiency. However, research on the relationships between traditional culture, professional ethics, and the organizational efficiency of businesses have not received sufficient attention, particularly concerning the role of professional ethics in these linkages. This is a complex problem for corporate managers and scholars to solve. Utilizing a Structural Equation Model, the study surveyed 385 employees of businesses in the Vietnamese Mekong Delta and analyzed their responses. Research findings show a positive linear correlation between professional ethics and business organizational effectiveness. Personal morality, Honors, Stability and Development, Equality and justice, Solidarity and Collective, and Relationship Harmony influence professional ethics.

Keywords: Traditional culture; Professional ethics; Organizational performance; Structural Equation Model; The Vietnamese Mekong Delta.

JEL classification: C31, C53, D22, M14

1. INTRODUCTION

Each country develops its socioeconomic uses resources, including natural resources, capital, science and technology, and human resources, in which human resource is the most critical factor. For countries in the Asian region, factors of ethnic culture and tradition and ethics significantly affect human resources quality. For enterprises, factors

of ethnic culture and professional ethics are a resource for developing enterprises in a fully integrated economy. In recent years, there have been numerous studies on factors affecting the quality of human resources, relationships of the quality of human resources, labor productivity and the efficiency of production and business, but research on the relationship of traditional culture, professional ethics and organizational efficiency of enterprises has not been paid sufficient attention, especially professional ethics. This also is a challenging issue for researchers and managers in the context of Vietnam integrating into the world economy, especially social responsiveness and corporate reputation are of great concern to consumers. This study focuses on (i) Identifying relationships of traditional culture, professional ethics, social responsiveness and organizational performance; (ii) Building a quantitative model on such relationships. The study conducted surveys with 385 small - medium enterprises (SMEs) employees in the Mekong Delta, Vietnam.

2. LITERATURE FRAMEWORK

2.1 The Nation's Traditional Culture

According to [Forehand and Von Haller \(1964\)](#); [Harter, Schmidt, and Hayes \(2002\)](#) culture is the set of shared beliefs and behaviors that distinguishes one social group from another. Additionally, culture refers to the knowledge, expression, values, beliefs, communication, and conduct of many individuals at the same time and place [Phelan \(2005\)](#). According to [Pettigrew \(1979\)](#), a cognitive systems-based organizational culture helps to explain how employees think and make decisions. Different cultural kinds are determined by a complex collection of attitudes and values and influence how an organization conducts its commercial operations. Organizational culture is often called "normative glue" since it is intended to unite the entire organization. Organizational culture is also the basis for identifying distinctions between corporate organizations within the same national culture [Schneider, Hanges, Smith, and Salvaggio \(2003\)](#); [Tichy \(1982\)](#). When analyzing traditional national culture, three factors are addressed: culture, tradition, and ethnicity. This ethnic group consists of all 54 ethnic groups found in the territory of Vietnam. This tradition is not contemporary. Humans are thought to have produced the material and spiritual components of the local culture. It incorporates both traditional and modern cultures. Traditional culture is an ancient culture passed down from generation to generation. Popular, stable, and crystallized in the life of a community, traditional culture is transmitted through socialization from generation to generation. Traditional culture presents itself in numerous ways: material and spiritual, tangible and ethereal, in the infrastructure and superstructure of society. Spiritual culture is reflected in the community's and nation's ideology, psychology, personality, way of life, and customs. Humans produce culture related to the evolution of social behaviors and have historical characteristics [Hoang, Nguyen, Ly, Luong, and Nguyen \(2020\)](#). Studies conducted in Vietnam from the 1990s to the present reveal the following aspects of the country's traditional culture: (i) Equality and justice; (ii) Stability and progress; (iii) Honors; (iv) Solidarity and collective; (v) Harmony in relationships [Ho and Tan \(2011\)](#); [Oanh \(2018\)](#); [Taheri Attar, Pourahmadi, and Herati \(2019\)](#); [Thap \(2005\)](#). *Professional ethics*: Personality regulates human behavior; Many modes of adjustment such as customs, practices, religions, laws, and ethics. The appraisal of human action according to the closed framework of ethical norms and standards manifests for ethics as conceptions of good and evil traits, glory and humiliation, righteousness and meaninglessness. On the basis of ethics, people alter their behavior willingly to serve the community's and society's best interests. [Oanh \(2018\)](#); [Phelan \(2005\)](#). According to [Patrick and B. M. Nwibere \(2014\)](#), ethics is considered from standards based on clearly right and wrong that regulate what people must do, often about rights, obligations, interests to society, fairness or specific qualities. Professional ethics in enterprises is the ethics of people working in enterprises, production, and business. Employees and business leaders take responsibility for the society in their entire production and business activities. Professional ethics is a branch of the social ethics system. Therefore,

vocational ethics education is to form the professional personality of each person, directing people to reach the high of truth, goodness, and beauty in professional activities [Ho and Tan \(2011\)](#); [Thap \(2005\)](#). Each career often has its unique characteristics of ethics. Each company has a consistent standard of culture. The progress of society requires practitioners in any field to comply with basic professional ethics, to ensure that the profession, the product of the profession and the company are respected by society ([Ferrell and Fraedrich \(2021\)](#); [Valentine and Fleischman \(2008\)](#)).

2.2 Corporate Social Responsibility

Corporate social responsibility (CSR) is an important aspect of business ethics to examine. According to the CSR idea, the existence, development, and expansion of businesses depend on society. If businesses handle society with fairness, then society has many favorable perceptions about businesses [Archel, Husillos, and Spence \(2011\)](#). According to [Carroll \(1991\)](#), the four facets of CSR are interdependent, and businesses should endeavor to attain all four: profit-seeking, legal compliance, ethical behavior, and humanistic enterprise. Typically, corporate social responsibility refers to the moral conduct of businesses. In business management, a company is accountable to all of its stakeholders, not only its shareholders [Aguinis and Glavas \(2013\)](#). In terms of community and environment, the business concept is founded on openness and transparency. The objective is to satisfy stakeholder needs while fostering social sustainability. According to [Carroll \(1991\)](#), the four facets of CSR are interdependent, and businesses should endeavor to attain all four: profit-seeking, legal compliance, ethical behavior, and maintaining humane enterprises. [Khalifa \(2018\)](#) identifies four dimensions of social responsibility based on research on the hotel industry in Egypt: economic social responsibility (Economic Social Responsibility, ETRES), social responsibility for the law (Law Social Responsibility, LRES), social responsibility for ethics (ETRES), and social responsibility for humanity (PRES). According to studies on Indonesian public hospitals, economic, legal, ethical, and humanitarian social responsibility are four components of hospital social duty [Lubis \(2018\)](#). In this study, the constitutive selection of hospital social responsibility includes four aspects: economic, legal, ethical, and humanistic CRS. Organizational performance: According to [Harter et al. \(2002\)](#); [Ricardo and Wade \(2001\)](#); [Richard, Devinney, Yip, and Johnson \(2009\)](#); [Schneider et al. \(2003\)](#), Organizational Performance encompasses three specific areas of organization (company) results: employee satisfaction, customer satisfaction, and financial performance. a) Financial performance (returns, returns on assets, return on investment, etc.); b) Product marketing performance (sales, market share, etc.); c) Employee income; d) Labor productivity. According to [Armstrong \(2006\)](#), organizational effectiveness demonstrates how an organization achieves its purpose by responding to the needs of its partners, seizing opportunities with available resources, and High market recognition, ensuring employee satisfaction with their jobs, adapting flexibly to changing business environments, and fostering a culture that encourages commitment, creativity, shared values, and faith in one another.

2.3 Relationship Among Culture, Corporation Social Responsiveness, Professional Ethics, And Organizational Performance

Since the early 2000s, there have been many studies showing that culture affects professional ethics (Ho and Tan (2011); Hoang et al. (2020); M. Nguyen and Truong (2016); T. T. T. Nguyen (2016); Thap (2005); Trang, Khoa, and Xuan (2014)). Based on the empirical studies, this study proposes the following hypothesis:

- H1: "Equality and fairness" positively affect "Professional ethics";
- H2: "Stability and development" positively affect "Professional ethics";
- H3: "Honors" positively affects "Professional ethics";
- H4: "Solidarity, collective" positively affects "Professional ethics";
- H5: "Harmony in a relationship" positively affects "Professional ethics";

Research in Vietnam by Trang et al. (2014) found that culture positively impacts Social enterprise responsiveness. Research by Valentine and Fleischman (2008) shows that professional ethics positively impacts enterprise social responsibility. Based on the empirical study, this study proposes the following hypothesis:

- H6: "Equality and fairness" positively affect "Enterprise Social Responsibility";
- H7: "Stability and development" positively affect "Enterprise Social Responsibility";
- H3: "Honors" positively affects "Enterprise Social Responsibility";
- H9: "Solidarity, collective" positively affects "Enterprise Social Responsibility";
- H10: "Harmony in a relationship" positively affects "Enterprise Social Responsibility."

Daudisa and Vereve (2020) study results found that professional ethics positively affect enterprise social responsibility. According to research results from many countries, professional ethics positively impact organizational performance Chenhall (2005); Chin and Todd (1995); Forehand and Von Haller (1964); Heffernan and Flood (2000); Kaplan and Norton (1996); Saffold Iii (1988); Shahzad, Luqman, Khan, and Shabbir (2012). Research of SMEs in India by Pallathadka and Pallathadka (2020) found enterprise social responsibility positively affects organizational performance. Based on empirical studies, the study proposes the following hypotheses:

- H11: "Professional ethics" positively affects "Enterprise Social Responsibility";
- H12: "Professional ethics" positively affects "Organizational Performance";
- H13: "Enterprise Social Responsibility" positively affects "Organizational Performance";

A theoretical review and empirical research are needed for further research to extend the theory and provide more empirical evidence and management implications related to culture, professional ethics, and organizational performance. Previous studies highlight insights into the impact of professional ethics on organizational performance and measure relationships using different qualitative models and independent metrics such

as exploratory factor analysis or separate regression models. However, they do not provide an adequate basis for a comprehensive analytical framework on organizational performance. Therefore, this study aims to extend the findings from previous studies on the above relationship and integrate analysis of the relationships in the linear structural equation model. The research teams selected the research model for SMEs in the Mekong Delta, Vietnam, as in Figure 1.

3. METHOD

3.1 Measurement

Adjustments are made to all scales based on past research to accommodate the research setting in Vietnam. We developed three methods for conducting surveys. First, we used the expert approach to interview SME management specialists, including ten Can Tho City, corporate management agency employees with at least five years of experience. Then, they proposed modifications so that the questionnaire would be suitable for the Vietnamese environment. Second, conduct a pilot survey with 20 SME employees in Can Tho to check the survey form for errors and acceptable content. Third, firms surveyed in five representative provinces and cities in the Mekong Delta region Chin and Todd (1995) had three years of experience. Four hundred employees of SME respondents completed the questionnaire. Respondents' willingness to engage in the study influenced the survey sample selection. A five-point Likert scale ranging from “strongly disagree” to “strongly agree” was used to measure all observed variables.

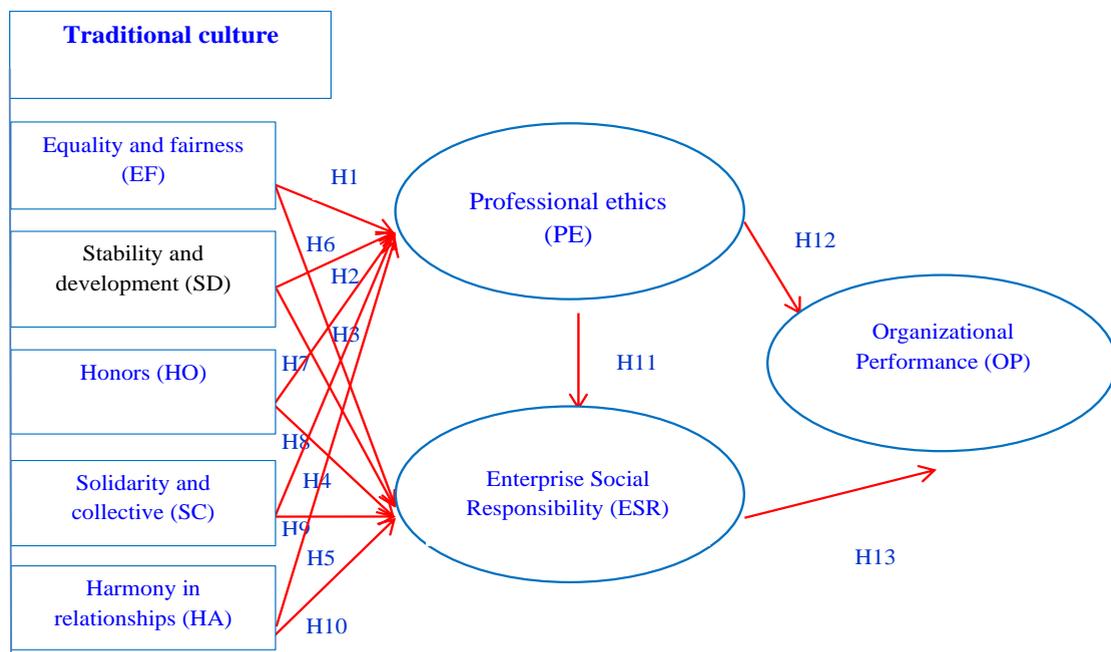


Figure 1: Research model

Scales of traditional cultural factors with 22 observed variables were included in the questionnaire. The measurement factors are based on the ideas of [Taheri Attar et al. \(2019\)](#) and the scales of [Ho and Tan \(2011\)](#) and were developed by the authors as a result of expert discussions. Measuring the rankings of “Professional ethics” and “Organizational Performance,” eight observed variables were based on research in Tehran, Iran, by [Archel et al. \(2011\)](#) and were developed by the authors as a result of expert discussions. Four observed variables were included in the questionnaire to measure the “Enterprise Social Responsibility” scale. The measurement factors for these scales are based on the scale of [Ho and Tan \(2011\)](#); [M. Nguyen and Truong \(2016\)](#). The detailed measurement tables of the scale and observed variables are available in Appendix 1.

3.2 Data Collection and Processing

The survey was done with 400 SME employees in the Mekong Delta of Vietnam. The poll was carried out between June and December of 2019. 385 observations were guaranteed to be relevant and used for data analysis after processing.

Due to the theoretical model's set of interrelationships, the linear structural model (Partial Least Square - Structural Equation Model, PLS-SEM) was employed to evaluate the hypotheses above [Anderson and Gerbing \(1988\)](#); [Gefen, Rigdon, and Straub \(2011\)](#). The linear structure is analyzed using a four-step procedure: (i) scale reliability test; (ii) exploratory factor analysis (EFA); (iii) confirmatory factor analysis (CFA); and (iv) structural equation modeling (SEM) (SEM). The analysis of data was conducted using SPSS and AMOS 20.0 software.

4. RESULTS

4.1 Description of Survey

Gender and age: In [Figure 2](#), among 358 surveyed employees, the male gender accounts for 59%. The leading age group is 30-50 (74%) ([Figure 3](#)).

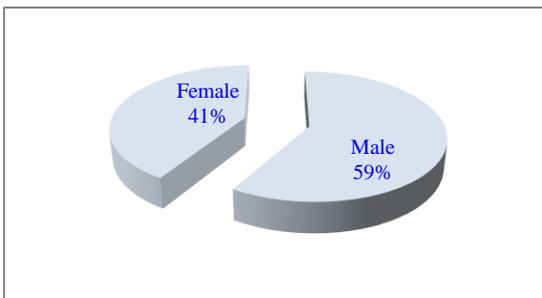


Figure 2: Employee gender (%)

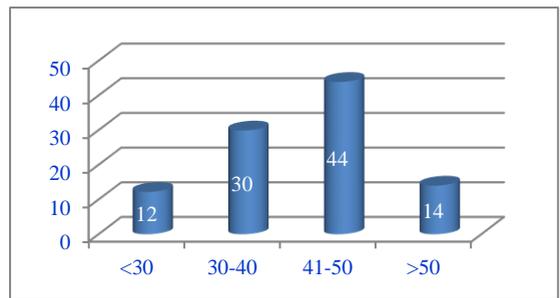


Figure 3: Employee age (Age group, %)

Education level and job position: Major qualifications are a university (39%), intermediate, and college (34%) (Figure 4). Among 385 respondents, almost position is group leadership (47%) (Figure 5).

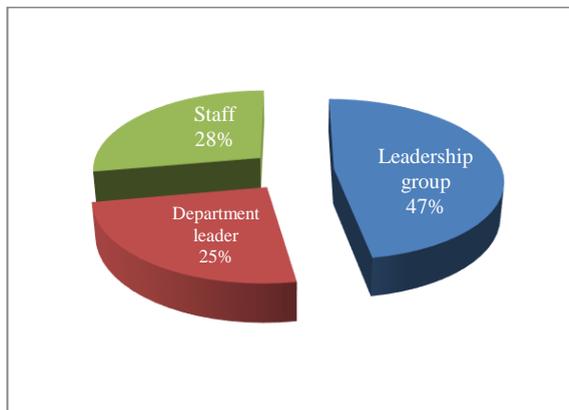
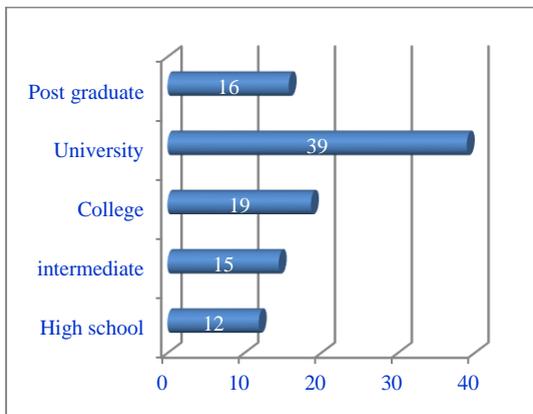


Figure 4: Education (%)

Figure 5: Job position (%)

4.2 Reliability of the Scale

Table 1. Reliability of The Scale and Observed Variables Are Excluded

No	Scale	Observable Variables	Coefficient Alpha	Result
1	EF	None	0.799	Quality
2	HO	None	0.862	Good quality
3	SD	None	0.839	Good quality
4	SC	None	0.827	Good quality
5	HA	None	0.848	Good quality
6	PE	None	0.850	Good quality
7	ESR1	None	0.848	Good quality
8	OP	None	0.865	Good quality

The reliability of the scale in Table 1 shows that the observed variables satisfy the conditions in analyzing the reliability of the scale through Alpha coefficient > 0.6 and variable-total correlation > 0.3 (Nunnally and Burnstein, 1994).

4.3 Exploratory Factors Analysis Results

The results presented in Table 2 showed that: factors affecting professional ethics and social responsiveness are extracted into 05 factors corresponding to the measurement variables of the theoretical model with the total extracted variance of 65.332% at Eigenvalue is 1.844; The EFA of professional ethics is extracted into 04 observed variables with the variance of 69.117% in Eigenvalue being 2.765. The EFA of social

responsiveness is extracted into 03 observed variables with the variance of 76.678% in Eigenvalue being 2. 300. The EFA of organizational efficiency is extracted into 4 observed variables with a variance of 71.187% in an Eigenvalue of 2.847. EFA results were used with the Promax rotation method.

4.4 Confirmatory Factor Analysis Results

The measurement models that are consistent with the actual data must be compatible with five measures: (i) Cmin/df; (ii) TLI, (iii) CFI, (iv) NFI; and (v) RMSEA Gefen et al. (2011). Based on Figure 6, the results of the measure values of the confirmatory factor analysis are presented in Table 3, and model values are in Figure 6.

4.5 Structural Equation Analysis Results

The results are presented in Figure 7 shows: the model has value Cmin / df = 1.976; TLI = 0.918; CFI = 0.925 and RMSEA = 0.05. Thus, the integrated model fits the actual data. The results presented in Table 4 show that: Except for H9 and H10, the remaining hypotheses are accepted at a confidence level of 95%.

Table 2. Factor Matrix

	Component							
	1	2	3	4	5	6	7	8
HO5	0.843							
HO3	0.825							
HO2	0.821							
HO1	0.781							
HO4	0.737							
HA4		0.817						
HA5		0.803						
HA2		0.787						
HA3		0.786						
HA1		0.745						
SD3			0.850					
SD4			0.838					
SD2			0.790					
SD1			0.774					
SC3				0.820				
SC2				0.819				
SC4				0.819				
SC1				0.776				
EF4					0.809			
EF2					0.796			
EF3					0.789			

EF1					0.740			
PE1						0.866		
PE3						0.864		
PE2						0.807		
PE4						0.786		
ESR2							0.905	
ESR1							0.861	
ESR3							0.860	
OP3								0.867
OP4								0.850
OP2								0.839
OP1								0.818
Kaiser-Meyer-Olkin Measure					0.843	0.815	0.714	0.825
Bartlett's Test (Sig.)					0.000	0.000	0.000	0.000
Eigenvalues					1.844	2.765	2.300	2.847
% of variance					65.322	69.117	76.678	71.187

Note: According to [Hair Jr \(2006\)](#), $0.5 < \text{KMO} < 1$; Bartlett test's significance is less than 0.05; Factor Loading coefficient of the observed variables (Factor Loading) > 0.5 ; Extraction variance $> 50\%$ and Eigenvalue > 1

The results are presented in [Figure 6](#) shows: the model has $\text{Cmin} / \text{df} = 1.080$; $\text{TLI} = 0.991$, $\text{CFI} = 0.992$ and $\text{RMSEA} = 0.016$. [Table 3](#) shows that the measurement models are consistent with the actual data.

Table 3. The Fit Indices of The CFA

No	Measures	Indicator Standard values	Model value	Results
1	Cmin/df	$\chi^2 / \text{d.f.} \leq 5$ Bagozzi and Yi (1988) ; Bentler and Bonett (1980)	1.697	Good
2	Tucker-Lewis Index	TLI, the closer is to 1, the more appropriate; $\text{TLI} > 0.90$ Consistent; $\text{TLI} \geq 0.95$ is in good agreement Hu and Bentler (1995)	0.941	Good
3	Comparative Fit Index	$\text{CFI} > 0.90$; $0 < \text{CFI} < 1$, the closer to 1, the more suitable Hu and Bentler (1995) .	0.948	Good
4	Normal Fit Index	NFI, the closer to 1, the more suitable; NFI close to 0.90, accepted; $\text{NFI} > 0.95$ Good fit. Chin and Todd (1995)	0.884	Fit
5	Root Mean Square Error Approximation	$\text{RMSEA} < 0.05$, the model fits well; $\text{RMSEA} < 0.08$, accepted; the smaller the better Sharma, Mukherjee, Kumar, and Dillon (2005)	0.043	Good

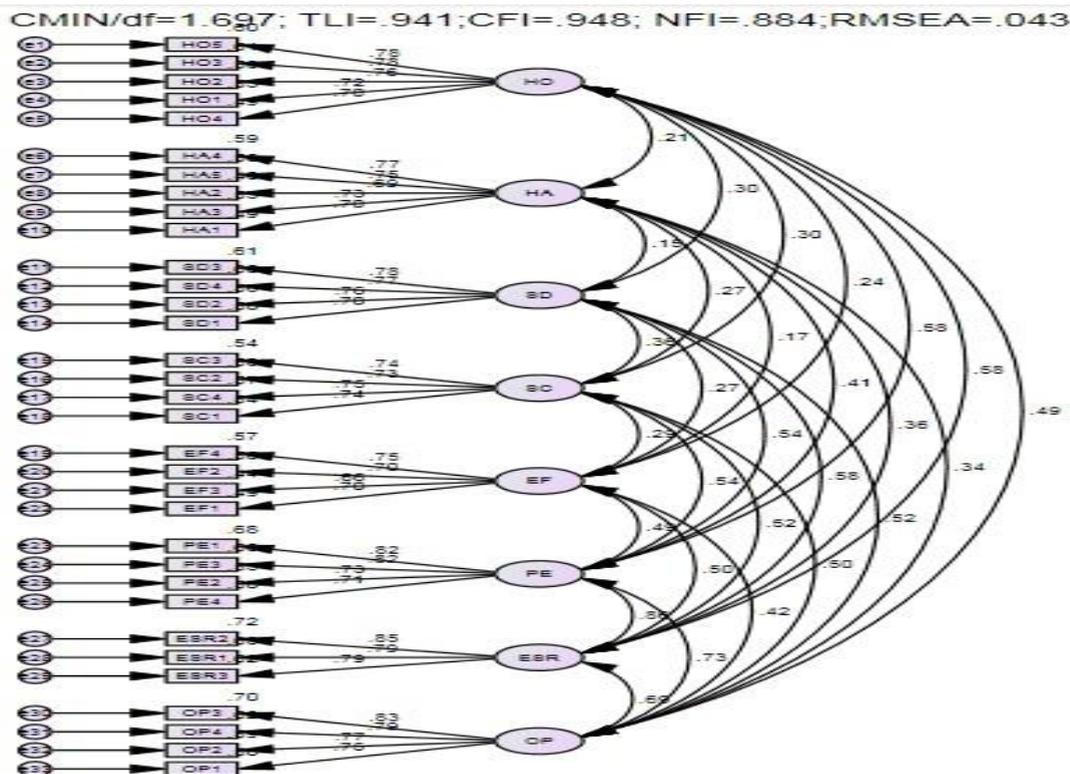
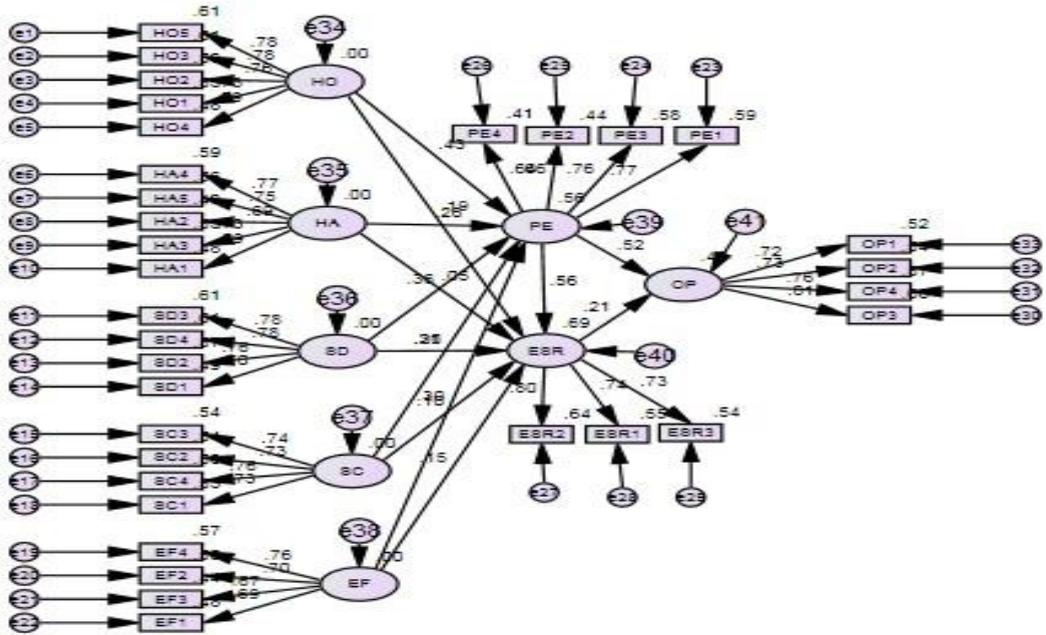


Figure 6: Confirmatory factor analysis results

Table 5 shows the factors affecting "Ethics" in influence from most vital to lowest: HO, SD, SC, EF, HA. Factors affecting "Social responsiveness" in the order of influence from strongest to lowest: PE, SD, HO, EF. Factors affecting "Organizational performance" in the order of influence: PE, ESR.

5. DISCUSSION AND POLICY IMPLICATION

05 components directly influence professional ethics and social responsiveness: HO (Honor), SD (Stability and development), SC (Solidarity, collective), EF (Equality and Fairness), HA (Harmony in Relationship). Thus, hypotheses from H1 to H8 are accepted (Except for H9 and H10). This result is similar to a study on enterprises in Vietnam by Ho and Tan (2011). However, this study has discovered a few new observed variables such as "Employers consistently enforce employee-related policies"; "The company always organizes training programs for its employees"; "Employees are always supportive of the company's goals"; "The company always encourages its employees to perform jobs"; "Leaders always listen to their employees". This means: when employees appreciate these factors, professional ethics and Social responsiveness of the business will be improved.



CMIN/df=1.976; TLI=.918;CFI=.925; NFI=.860;RMSEA=.050

Figure 7: Results of linear structure analysis

Table 4. Results of Hypothetical Analysis

Hypothesis	Impact			Estimate	SE.	CR.	P	Decision
H3	PE	<---	HO	0.379	0.047	8.031	***	accepted
H5	PE	<---	HA	0.247	0.047	5.278	***	accepted
H2	PE	<---	SD	0.372	0.054	6.928	***	accepted
H4	PE	<---	SC	0.323	0.054	5.953	***	accepted
H1	PE	<---	EF	0.293	0.052	5.653	***	accepted
H8	ESR	<---	HO	0.18	0.056	3.235	0.001	accepted
H10	ESR	<---	HA	0.053	0.05	1.076	0.282	Rejected
H7	ESR	<---	SD	0.219	0.061	3.58	***	accepted
H9	ESR	<---	SC	0.105	0.059	1.793	0.073	Rejected
H6	ESR	<---	EF	0.156	0.056	2.773	0.006	accepted
H11	ESR	<---	PE	0.589	0.094	6.278	***	accepted
H12	OP	<---	PE	0.544	0.118	4.621	***	accepted
H13	OP	<---	ESR	0.212	0.108	1.957	0.05	accepted

Note: *** (Sig. = 0,000).

Table 5. The Magnitude of The Impact

			Regression Coefficient	%	Position
Level of impact on PE					
PE = f (HO,HA,SD,SC,EF)					
PE	<---	HO	0.379	23.5	1
PE	<---	HA	0.247	15.3	5
PE	<---	SD	0.372	23.0	2
PE	<---	SC	0.323	20.0	3
PE	<---	EF	0.293	18.2	4
Sum			1.614	100	
Level of impact on ESR					
ESR = f(HO,SD,EF,PE)					
ESR	<---	HO	0.18	15.7	3
ESR	<---	SD	0.219	19.1	2
ESR	<---	EF	0.156	13.6	4
ESR	<---	PE	0.589	51.5	1
Sum			1.144	100	
Level of impact on OP					
OP = f(PE,ESR)					
OP	<---	PE	0.544	72.0	1
OP	<---	ESR	0.212	28.0	2
Sum			0.756	100	

Two factors directly influence organizational performance is directly influenced by 02 factors: PE (Professional ethics) and enterprise social responsibility (ESR). Thus, hypotheses H12 and H13 are accepted. This result is similar to a study in Tehran, Iran by [Babu, De Roeck, and Raineri \(2020\)](#). To improve organizational performance, businesses need to pay attention to professional ethics and social responsibility.

The relationship of between professional ethics and social responsibility, has positive correlations. This result is similar to a study by [Daudisa & Vevere \(2020\)](#). Thus, the hypothesis H11 is accepted ([Table 4](#)). Social responsibility acts as a mediator in the relationship between professional ethics and organizational performance.

6. CONCLUSION

This study extends the theoretical framework and gives empirical evidence that traditional culture and performance, the mediating function of professional ethics and social responsibility in the Mekong delta, Vietnam, are interrelated. The findings emphasize the powerful mediation functions of professional ethics and social responsibility in the relationship between traditional culture and performance. Using a

model based on structural equation analysis, the study also sheds light on the interwoven interactions between the factors.

The research has certain drawbacks. Only respondents from the Mekong Delta in Vietnam were surveyed, limiting the generalizability of the findings. To strengthen the generalizability of the results, future research should examine many other places and draw comparisons. In addition, this study solely examines the relationship between traditional culture and performance, as other factors influencing organizational performance have not been investigated.

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Appendix 1: Scales and Observed Variables

No.	Observed variables	Code
I	Equality and fairness (EF)	EF
1	The company promotion and reward policy is fair	EF1
2	There is no bias in considering salary increases or promotions	EF2
3	Employees' income is suitable with their jobs	EF3
4	Employers consistently enforce employee-related policies	EF4
II	Stable and growing (SG)	SG
5	The company has a clear growth strategy	SG1
6	Employers always have plans for execution	SG2
7	Employees are shared with information about the company's goals	SG3
8	The company always organizes training programs for its employees	SG4
III	Honors (HO)	
9	Employers always give feedback and comment on the work of employees	HO
10	Employees always receive praise and recognition from their employers when doing a good job	HO1
11	Employees' innovations and creations are all rewarded by the company	HO2
12	You are involved in important decision-making	HO3
13	Employees are always supportive of the company's goals	HO4
IV	Solidarity and collective (SC)	SC
14	Employees like to work with everyone in the group (divisions, departments)	SC1
15	Team's staff are willing to cooperate with each other to complete work	SC2
16	Employees always receive the cooperation of departments in the company	SC3
17	The company always encourages its employees to perform jobs	SC4
V	Harmony in relationships (HA)	HA
18	You are involved in making important decisions of the team (or divisions or departments).	HA1
19	Staff have sufficient information and analysis before giving comments to make a decision	HA2
20	Decisions from employers are always supported by staff	HA3
21	Leaders always listen to their employees	HA4
22	Board of directors and associations care about employees' consensus	HA5
VI	Enterprise Social Responsibility (ESR)	ESR
23	Enterprise has a competitive advantage over other enterprises in terms of location	ESR1
24	Enterprise cares about environmental sustainability, citizenship and ethical standards of Vietnamese and international society	ESR2

Appendix 1: Continued

25	Do not take advantage of any events to change the price and quality of service	ESR3
26	Enterprise spends a stable annual budget to contribute to the program of hunger eradication, poverty alleviation, environmental protection and traffic	ESR4
VII	Professional ethics (PE)	PE
27	Employees intend to maintain a long-term commitment to the company	PE1
28	Employees are always ready to work, not caring about their time only	PE2
29	Employees always ensure to complete their job on time	PE3
30	Employees always try to gain everyone's trust through actions and verbal words	PE4
VIII	Organizational Performance (OP)	OP
31	Employees' income increased steadily every year	OP1
32	The company has many customers and its reputation in the society	OP2
33	The company has many partners in investment - distribution - product marketing - branding	OP3
34	The company's sale grows every year	OP4