

Corporate Social Disclosures and Reporting Practices in Vietnamese Companies

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Abstract

The issue of Corporate Social Disclosure (CSD) has been growing remarkably around the globe. Corporate Social Responsibility is not a new concept for the country like Vietnam but became an important concern since 2000 and especially when Vietnam became a member of World Trade Organization (WTO) in 2007. The CSR and Sustainability disclosures have become important point of discussion and got a prominent exposed in Southeast Asia, a big region that plays important role in global economic issue. This paper aims to understand the CSR and Sustainability disclosures of selected Oil and gas companies in Vietnam. The information from the website and annual reports has been accessed to understand the state of CSR and Sustainability disclosures. The understanding of the CSR and Sustainability disclosures have been done by adapting the eight major themes from the literature. However, the findings need to be interpreted with considerations since there are limited in samples. The sample companies depicted the enthusiasm in their own way by undertaking the various initiatives around these eight themes but major focus remain on protecting the environment, might be because of nature of business of these sample companies. Vietnamese government may put efforts in all fields to make the country develop sustainably, including society, economic and culture.

Keywords: Corporate Social Disclosure, Vietnam, Sustainability

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