



Tạp chí Khoa học và Kinh tế Phát triển
Trường Đại học Nam Cần Thơ

Website: jsde.nctu.edu.vn



The corporate social responsibility of the tourism industry: Basis for proposing a sustainable development program in Mekong Delta, Vietnam

Ma Xuan Vinh^{1,2,3*}, Nguyen Ngoc Dung², Premkumar Rajagopal³, Nguyen Minh Tri⁴

¹Faculty of Tourism and Hospitality, HUFLIT University

²Faculty of Tourism Studies, VNU Hanoi University of Social Sciences and Humanities

³Malaysia University of Science and Technology

⁴Ton Duc Thang University

*Corresponding author: Ma Xuan Vinh (email: vinhmx@huflit.edu.vn)

Received: 2/1/2025

Revised: 5/2/2025

Accepted: 28/2/2025

Keywords: CSR, Mekong Delta, responsibility, sustainability, sustainable development

Từ khóa: CSR, đồng bằng sông Cửu Long, phát triển bền vững, trách nhiệm, tính bền vững

ABSTRACT

In recent years, ecotourism and sustainable tourism are still theoretical concepts in Vietnam. Divergences between words and practices are still recurrent. Social, ecological, and economic sustainability often have conflicting goals and sustainable tourism is still considered a niche phenomenon. This study will analyze the relationship between corporate social responsibility (CSR) and sustainable tourism in the Mekong Delta, Vietnam. In the specific context of the development process in Vietnam, the researcher will try to understand the future of sustainable tourism. The researcher employs data analysis techniques to gather the respondents' demographic information, determine the data's validity, reduce the data's dimension, confirm the data's convergent validity, and calculate the influence of factors on tourists and stakeholders. A survey-based method indicates that 320 questionnaires must be effectively collected. The study used a Partial Least Squares (PLS) method to analyze approaches. The SEM model demonstrates the relationship between corporate social responsibility and sustainable tourism elements by regulating sustainable development policy elements.

TÓM TẮT

Trong những năm gần đây, du lịch sinh thái và du lịch bền vững vẫn là những khái niệm lý thuyết ở Việt Nam. Sự khác biệt giữa từ ngữ và thực hành vẫn thường xuyên xảy ra. Tính bền vững về mặt xã hội, sinh thái và kinh tế thường có những mục tiêu xung đột và du

lịch bền vững vẫn được coi là một hiện tượng thích hợp. Nghiên cứu này sẽ phân tích mối quan hệ giữa trách nhiệm xã hội của doanh nghiệp (CSR) và du lịch bền vững ở Đồng bằng sông Cửu Long, Việt Nam. Trong bối cảnh cụ thể của quá trình phát triển ở Việt Nam, nhà nghiên cứu sẽ cố gắng hiểu tương lai của du lịch bền vững. Nhà nghiên cứu sử dụng các kỹ thuật phân tích dữ liệu để thu thập thông tin nhân khẩu học của người trả lời, xác định tính hợp lệ của dữ liệu, giảm chiều dữ liệu, xác nhận tính hợp lệ nội tại của dữ liệu và tính toán ảnh hưởng của các yếu tố đối với khách du lịch và các bên liên quan. Phương pháp dựa trên khảo sát chỉ ra rằng phải thu thập hiệu quả 320 bảng câu hỏi. Nghiên cứu đã sử dụng phương pháp bình phương nhỏ nhất một phần (PLS) để phân tích các cách tiếp cận. Mô hình SEM chứng minh mối quan hệ giữa trách nhiệm xã hội của doanh nghiệp và các yếu tố du lịch bền vững bằng cách điều chỉnh các yếu tố chính sách phát triển bền vững.

1. INTRODUCTION

In recent years, the study of sustainable tourism has attracted the attention of many domestic and foreign scholars. In a study on factors influencing the development of sustainable ecotourism in Ca Mau by Nguyen Phuoc Hoang (2020) [1], the study explores factors influencing sustainable tourism development by Truong Tri Thong (2020) [2]. The relationship between sustainable tourism development and corporate social responsibility is considered in the current context. In an international context, the number of articles focusing on these topics has increased every year, and the terms Sustainable Development and Corporate Social Responsibility (CSR) have become popular. The authors have found many studies on this issue, but it does not have many similarities. In addition, it found that the problem varied in results depending on the area studied. Therefore, it motivates many researchers to explore further.

In addition, a recent study on sustainable development for the Mekong Delta region in the context of a circular economy of He and Mai (2021) [3] have shown that the Mekong Delta region has great potential in developing the tourism economy, especially the sustainable tourism development associated with corporate social responsibility in this region. The Mekong Delta region has many beautiful sceneries, the territory is mostly a river area with many preferential natural conditions. This is a tourist destination that is interesting to many domestic and foreign tourists. The main potential for the development of ecotourism is ecosystems of wetlands and mangroves in the Mekong Delta. According to Dang and Ali (2018) [4], it also provides tourists with products with unique quality as well as attributes to promote the beauty of Vietnam.

Therefore, the study aims to explore the factors that have an impact on sustainable tourism development in the Mekong Delta. It considers

finding out the level of influence of CSR enforcement factors of tourism enterprises here, identifying the component factors that need to be studied and filled.

The objective of this study is to explore the relationship between the factors of corporate social responsibility including (1) Social CSR, (2) Ethical CSR, (3) Economic CSR, (4) Environmental CSR, and (5) CSR Awareness for Sustainable Tourism Development in the Mekong Delta. At the same time, by considering the impact of these five factors on the sustainable development of the tourism industry in this region.

Based on the review of previous domestic and foreign studies, the study of [4] proposed the model and relationship of four factors: Infrastructure, Service Quality, Product Quality, and Price for sustainable tourism development of the Mekong Delta through the mediated factor of Visitor Satisfaction. The sustainable tourism development model of [3] combined [1] and [2] has shown a relationship between economic, cultural and social, environmental, human, infrastructural, material, and technical factors and CSR awareness for sustainable tourism development in the Mekong Delta and nearby tourist destinations in this region. Therefore, the authors inherited and synthesized the research framework proposal for Corporation Social Responsibility of tourism enterprises: The basis for proposing the sustainable development program in the Mekong Delta, Vietnam is as follows:

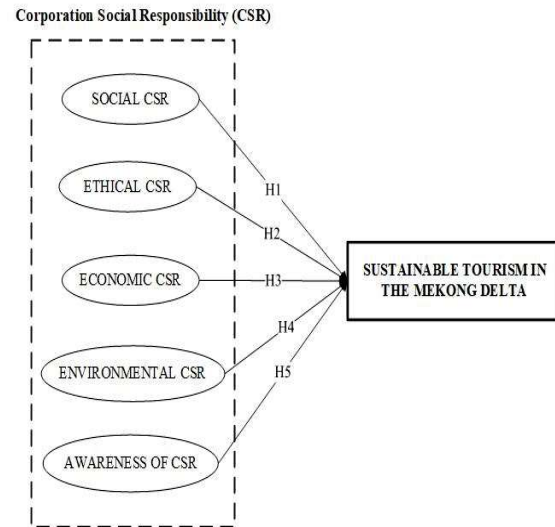


Figure 1. Proposed research framework

(Source: The authors synthesize and recommend)

The research hypotheses proposed by the authors are:

H1: The Social factor (SOC) has a positive impact on sustainable tourism in the Mekong Delta.

H2: The Ethics factor (ETH) has a positive impact on sustainable tourism in the Mekong Delta.

H3: The Economic factor (ECO) has a positive impact on sustainable tourism in the Mekong Delta.

H4: The Environmental factor (ENV) has a positive impact on sustainable tourism in the Mekong Delta.

H5: CSR Awareness (AWA) has a positive impact on sustainable tourism in the Mekong Delta.

2. RESEARCH METHODS

2.1 Scale of measurement

The structural variables used in this study were adopted from previous research and modified to fit the tourist destinations in the Mekong Delta provinces, including Tien Giang, Ben Tre, Dong Thap, Can Tho, Kien Giang, and

An Giang. The scale utilized a 5-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree), to assess both independent and dependent variables in the study.

The research model consists of 6 concepts that the authors inherit from previous studies to give a scale of measurement for these concept structures. Specifically, the Social Factors scale is measured by 5 question items inherited from Dreiseitl and Ohno-Machado (2002) [5]; Ethics, Economics and Sustainable Tourism (coded in estimation: SUS) consists of 6 question items; the CSR Awareness factor is measured by 7 question items and the Environment factor is measured by 8 question items inherited from the scale of Adamkaite et al. (2022) [6]. However, products/services in different national and city markets have different characteristics and the authors of previous studies with different hypotheses and research purposes have differed. Therefore, these scales will be adjusted and supplemented by the authors in terms of words through interviews with 5 experts to adjust sentences, words, and semantics to suit the general research context for Mekong Delta tourism.

2.2 Data collection

The sample collection pertains to the tourists who have visited various tourist destinations in the provinces of Tien Giang, Ben Tre, Dong Thap, Can Tho, Kien Giang, and An Giang. The samples have been collected conveniently through surveys combined with online methods. After discarding the invalid responses, 320 valid responses have been included for quantitative analysis.

2.3 Analysis methods

The study uses qualitative research methods

combined with quantitative research. Qualitative research in the study was conducted by the team through table research and using the interview method of 4 experts who have long teaching and management experience in the field of tourism, thereby helping the research to build models, hypotheses and survey questionnaires. Quantitative research was conducted by testing, measuring and confirming hypotheses through statistical and estimation software.

The research employs SmartPLS 3.0 software which uses partial least squares (PLS) as the primary statistical tool to analyze scale reliability, assess the validity and appropriateness of the proposed model, and evaluate the structural model with regression coefficients' significant level.

3. RESULTS AND DISCUSSION

3.1 Results

3.1.1 Scale testing: Reliability and validity

Cronbach's Alpha (CA) test: The results of the analysis of Table 1 show that all factors are reliable with Cronbach's Alpha coefficient greater than 0.7, specifically ranging from 0.770 to 0.930 and most values of the load factor of each indicator are greater than 0.5. Thus, the reliability of the indicator (according to the CA coefficient) was ensured. Thus, the scale reliability of all variables is consistent.

Composite reliability (CR): The analysis results show that the aggregate reliability of SOC = 0.844; ETH = 0.866; ECO = 0.875; ENV = 0.942; AWA = 0.908 and SUS = 0.891. Overall, the aggregate confidence score for each structure is > 0.8 . Therefore, it has been proven that the scale used in the study achieves good internal consistency reliability.

3.1.2 Evaluation of the convergence value of the

scale

The results showed that the Average variance extracted (AVE) of all elements > 0.5 to meet the test requirements. According to Hair et al. (2017) [7] for a scale to reach a convergence value then the AVE value must be greater than 0.5 and that means that the factors will explain at least half the variance of the respective indicators. An AVE below 0.5 means that the variance exceeds the variance explained. Thus, each structure exhibits good convergence values.

3.1.3 Evaluation of value differentiation

For the scale to reach a differentiating value, for any latent variable, the square root of AVE must be higher than the variance of any other latent variable. In SmartPLS, in the Fornell-

Larcker standard table, the square root of AVE appears in diagonal cells, and correlations between variables appear below it. As a result of Table 2, this analysis shows that the differentiating values for structures achieved by the square root of the AVEs (diagonals in bold) are higher than for extra diagonal correlations. In addition, the study was estimated using the Heterotrait-Monotrait Index (HTMT) method, which showed that the HTMT indicators for all pairs of first-order factor variables were < 0.9, thus satisfying the standard condition [7], showed in Table 3.

From the results of the analysis, the authors can conclude that the scales used in the study model have achieved reliability and validity.

Table 1. The results summarize the coefficients in the PLS-SEM model

Structure	Index	Load factor of indicators	Cronbach's Alpha	Composite Reliability (CR)	Average variance extracted (AVE)	VIF
Criteria for accreditation according to Ringle et al. (2013) [8]		> 0.5	> 0.7	> 0.8	> 0.5	> 0.2 and < 5
SOC	SOC1	0.628	0.770	0.844	0.522	1.263
	SOC2	0.723				1.524
	SOC3	0.724				1.553
	SOC4	0.795				1.746
	SOC5	0.732				1.399
ETH	ETH1	0.724	0.812	0.866	0.521	1.612
	ETH2	0.696				1.534
	ETH3	0.814				1.885
	ETH4	0.778				1.784
	ETH5	0.557				1.245
	ETH6	0.735				1.586
ECO	ECO1	0.723	0.828	0.875	0.539	1.720
	ECO2	0.771				2.084
	ECO3	0.790				1.870
	ECO4	0.702				1.643
	ECO5	0.755				1.608
	ECO6	0.653				1.505

ENV	ENV1	0.807				3.454
	ENV2	0.806				3.432
	ENV3	0.815				2.295
	ENV4	0.847				2.851
	ENV5	0.842	0.930	0.942	0.672	2.765
	ENV6	0.848				3.114
	ENV7	0.789				2.516
	ENV8	0.802				2.412
AWA	AWA1	0.763				1.981
	AWA2	0.738				1.740
	AWA3	0.733				1.817
	AWA4	0.727	0.883	0.908	0.587	1.690
	AWA5	0.841				2.513
	AWA6	0.777				2.080
	AWA7	0.777				1.851
SUS	SUS1	0.763				2.164
	SUS2	0.830				2.567
	SUS3	0.799				1.980
	SUS4	0.745	0.853	0.891	0.578	1.634
	SUS5	0.716				1.821
	SUS6	0.699				1.779

(Source: Results of the authors)

Table 2. Fornell-Larcker Criterion

	AWA	ECO	ENV	ETH	SOC	SUS
AWA	0.766					
ECO	0.516	0.734				
ENV	0.775	0.448	0.820			
ETH	0.594	0.561	0.598	0.722		
SOC	0.562	0.483	0.582	0.680	0.722	
SUS	0.550	0.624	0.412	0.558	0.463	0.760

(Source: Results of the authors)

Table 3. Heterotrait - Monotrait Ratio (HTMT)

	AWA	ECO	ENV	ETH	SOC	SUS
AWA						
ECO	0.607					
ENV	0.862	0.518				
ETH	0.698	0.692	0.683			
SOC	0.677	0.606	0.678	0.845		
SUS	0.617	0.735	0.450	0.664	0.560	

(Source: Results of the authors)

3.1.4 Validation of structural models: Linear multi-additivity and model suitability

To ensure the accuracy of structural models, it is important to validate them based on two key

factors - linear multi-additive and model suitability. This process involves testing the model's ability to accurately predict outcomes through linear combinations of its components,

as well as verifying that the model is appropriate for the specific data and context it is being applied to.

According to Hair et al. (2017) [7] linear multi-additive may occur if the tolerance is less than 0.2 or if the magnification variance factor (VIF) exceeds 5. The VIF is the inverse of tolerance and contains the same information about linear multi-additive. The tolerance is calculated as $1 - (\text{minus}) R^2$ of the element. This means that when the R^2 of an element is less than 0.8, linear multi-additive is not a concern because it already ensures the criteria either the tolerance is less than 0.2 or the VIF is greater than 5. The results of the analysis of Table 1 show that the results of the VIF are all below threshold 5 with the maximum value of the VIF is 3.454 and the minimum value is 1.245, indicating that the underlying variables do not occur in linear multi-additive.

The suitability of the model is verified by the value R^2 . The analysis results show that the corrected R^2 value of the sustainable tourism model in the Mekong Delta (SUS) is 0.486 which meets the statistical standard of model suitability and the corrected R^2 coefficient of the model is explained moderately [7], shown in Table 4.

Table 4. R and R² accreditation

	R Square	Adjusted R Square
SUS	0.494	0.486

(Source: Analysis results of the authors)

In addition, the authors use the Communality index to evaluate the model's conformity with the structural model, according to Hair et al. (2017) [7] arguing that the Communality index is equivalent to AVE in the PLS model and should have a value greater than 0.5 for the model to be

consistent. According to the results of Table 1, the structural model has shown that the AVE is equally greater than 0.5 for a structure. At the same time, the study used the impact size index f^2 to classify the impact size into three groups as follows: large influence size at f-values greater than 0.4; the average influence size at f-values ranges from 0.25 to 0.40 and the small effect size at f-values less than 0.1, shown in Table 6. Besides, the quality of the model is also measured by the global relevance index (GoF). Value $GoF = \sqrt[2]{\text{Average } R^2 * \text{Average communality}} = 0.369$ has shown the relevance of the influence model to a large extent. Value $Q^2 = 0.273 > 0$. From all of the above results, this study demonstrated that the PLS model validated model fits very well with the empirical data.

3.1.5 Testing the research model and hypotheses

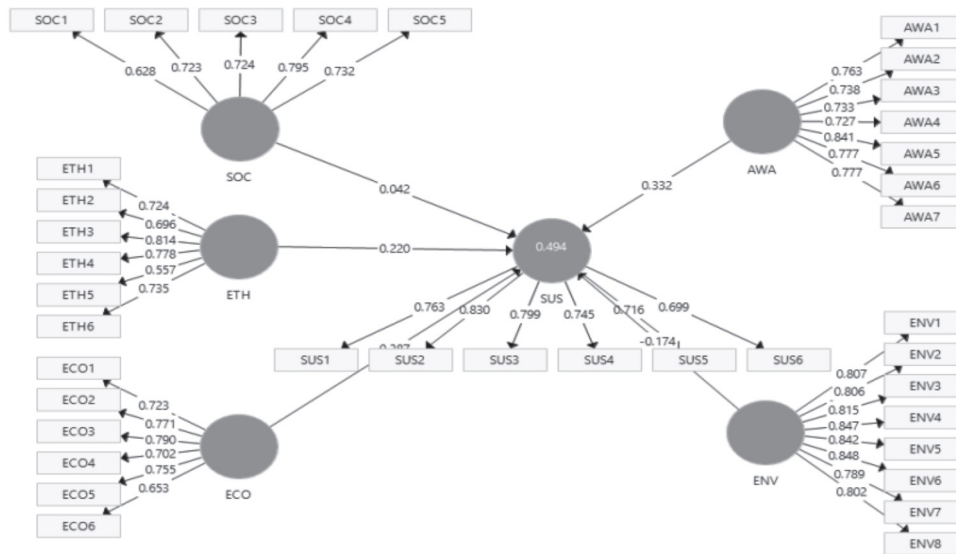


Figure 2. Estimation model results via Smart PLS-SEM

(Source: Results of the authors)

Table 5. Results of verifying the relationship between variables

Hypothesis	Relationship	Impact factor (Path Coefficients) (β)	P Values	f ²	Result
H1	SOC → SUS	0.042	0.479	0.002	Refuted
H2	ETH → SUS	0.220	0.002	0.041	Accepted
H3	ECO → SUS	0.387	0.000	0.186	Accepted
H4	ENV → SUS	0.174	0.024	0.022	Accepted
H5	AWA → SUS	0.332	0.000	0.077	Accepted

(Source: Results of the authors)

By using the Bootstrapping function with a repeating sample size of 5.000 observations [7]. From the statistical table analyzing the regression coefficients in Table 5, it shows that the model has all statistically significant relationships. Comparing the impact of independent variables on dependent variables of sustainable tourism in the Mekong Delta (SUS), in descending order as follows: Economic (ECO), CSR Awareness (AWA), Ethics (ETH), Environment (ENV), and Social Factors (SOC) are factors that have negligible impact on SUS.

The research results have shown that the H2, H3, H4, and H5 hypotheses are all accepted at

97.5% confidence, which shows that the four factors: Ethics, Economics, Environment, and CSR Awareness all create value in sustainable tourism development in the Mekong Delta. In addition, there is no evidence that social factors have a positive impact or relationship to sustainable tourism development in the context of this study by the authors.

3.2 Discussion

Research results on sustainable tourism in the Mekong Delta have shown that of the four impactful factors, economic factors are the strongest, and social factors are the ones that do not have a significant impact on the sustainable

development of tourism here. The results of this study are consistent with the research of [1] which has shown that economic and environmental factors are 2 positive factors. However, the results of this study are different in that they have not found social factors that have an impact on sustainable tourism, whereas according to [1] this relationship is in the context of sustainable tourism in Ca Mau province. This difference is because the scope of the study as well as the survey subjects of the authors' group is wider and more regionally cohesive than the scope of previous research. In addition, the results also show similarities with the research of [2] on factors such as economy and environment in the context of sustainable tourism research in tourist destinations in Ha Tien City, Kien Giang. A new finding in the research of the authors is to find more about the perception of CSR having a positive impact on sustainable tourism when studied in tourist destinations in the Mekong Delta region, which is an important discovery factor in the field of research on sustainable tourism, contribute to providing a reference factor for later studies in the field of tourism.

4. CONCLUSION

The key objective of this study was to explore the impact factors on sustainable tourism in the Mekong Delta, Vietnam, measuring the impact of the factors. Based on the theoretical basis as well as previous studies, the authors have come up with a research model. The results of quantitative studies show that all hypotheses proposed by the authors are conditionally satisfactory and accepted except for social factors. Based on the research results, proposed policy implications for the Mekong Delta region are as follows: First, it is ethical to show that sustainable tourism

development requires the attention of all parties involved in the management of resources in different ways to exploit and provide tourism products that meet economic needs, social, and aesthetic while maintaining cultural identity, ecosystem diversity, and ensuring development for generations to come. Build accommodation facilities associated with local culture, and connect craft villages to avoid following trends. Second, economically, a travel destination can be considered competitive when it offers attractive and premium services compared to those of other destinations and targets the same market segment. Therefore, businesses need support from the authorities to find ways to attract tourists and strengthen regional tourism promotion, multi-channel and multimedia regional links. Third, the current environmental issues in tourist destinations in the Mekong Delta are approaching the level of sustainability. However, it is still necessary to raise morale and strengthen policies to maintain this sustainability more firmly. Therefore, in order to improve environmental issues in tourist destinations in the Mekong Delta, it is necessary to have awareness propaganda information for people and regular visitors and form habits. In addition, there should be sanctions to prevent garbage disposal around the sightseeing area. Fourth, awareness of CSR, a tourist destination cannot develop sustainably without the linkage, alliance, and participation of the whole system including tourist business spots, tourists, people, and the support of local authorities. Therefore, it is necessary to pay attention to the help of the authorities to help tourism businesses promote sustainable slogans to visitors. The study limitations are that the authors did not consider the impact relationship

through diverse intermediate factors, further studies can explore this further with sustainable tourism.

REFERENCES

- [1] Hoàng, N. P. (2020). Các nhân tố ảnh hưởng đến sự phát triển du lịch sinh thái bền vững tỉnh Cà Mau. *Tạp chí Khoa học Đại học Cần Thơ*, 56(2), 185-194.
- [2] Thông, T. T. (2020). Các nhân tố ảnh hưởng đến phát triển du lịch bền vững tại các điểm du lịch ở thành phố Hà Tiên, tỉnh Kiên Giang. *Tạp chí Khoa học Đại học Cần Thơ*, 56(3), 184-193.
- [3] He, J., & Mai, T. H. T. (2021). The Circular Economy: A Study on the Use of Airbnb for Sustainable Coastal Development in the Vietnam Mekong Delta. *Sustainability*, 13(13), 7493.
- [4] Dang, N. N., & Ali, A. A. A. (2018). Analyzing tourists' satisfaction towards service quality of traveling companies to develop the sustainable eco-tourism in Mekong-Delta, Vietnam. *International Journal on Recent Trends in Business and Tourism (IJRTBT)*, 2(1), 39-45.
- [5] Dreiseitl, S., & Ohno-Machado, L. (2002). Logistic regression and artificial neural network classification models: a methodology review. *Journal of biomedical informatics*, 35(5-6), 352-359.
- [6] Adamkaite, J., Streimikiene, D., & Rudzioniene, K. (2023). The impact of social responsibility on corporate financial performance in the energy sector: Evidence from Lithuania. *Corporate social responsibility and environmental management*, 30(1), 91-104.
- [7] Hair, J. F., Hult, G. T. M., Ringle, C. M. & Sarstedt, M. (2017). *A primer on partial least squares structural equation modeling (2nd Ed.)*, Thousand Oaks, CA: Sage.
- [8] Ringle, C. M., Sarstedt, M., Schlittgen, R., & Taylor, C. R. (2013). PLS path modeling and evolutionary segmentation. *Journal of Business Research*, 66(9), 1318-1324.