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Digital Technology Adoption and CSR: A Study of SMEs in Ho Chi Minh City (Vietnam)

[1]Pham Minh Vu, [2]Nguyen Hoang Kiet, [3]Ngo Giang Thy, [4]Le Dong Du*
[1]CFVG - University of Economics Ho Chi Minh City
[2]University of Economics Ho Chi Minh City
[3]University of Economics Ho Chi Minh City (UEH)
[4]University of Economics Ho Chi Minh City (UEH)
*Corresponding author: [4]Le Dong Du**

ABSTRACT: Based on the final data of 156,6525 SMEs in Ho Chi Minh City, the relationship between digital technology adoption and CSR of SMEs is investigated. The research findings indicate that, because of constrained financial resources, enterprises utilize digital technology solely at the transactional level, engaging with consumers, banking partners, and securities. Enterprises utilize digital technology in response to societal demands and competitive pressures. For instance, while interacting with public organizations and local authorities, firms have had to employ digital technology to facilitate transactions and exchanges. It must be acknowledged that certain enterprises have recognized the efficacy of leveraging the online sales market and its cost-effectiveness; consequently, some have not hesitated to invest in digital technology to facilitate their operations through e-commerce, promote products, and explore markets.

Keywords: Digital adoption, SMEs, CSR, e-commerce.

I. INTRODUCTION

It must be acknowledged that corporate social responsibility has gained significance for enterprises. In the present era, characterized by the rapid advancement of the digital revolution, the significance of Corporate Social Responsibility (CSR) is increasingly relevant to enterprises. This is unsurprising, as poor corporate social responsibility (CSR) can rapidly damage a business's image and reputation via social networks.

Despite the incorporation of social responsibility into Vietnamese legislation, the concept remains a contentious subject in Vietnam. Social responsibility is the obligation of individuals and organizations to fulfill their commitments to society. This topic is critically significant as it influences the existence and advancement of society and enterprises. By effectively fulfilling social responsibility, businesses not only reinforce their standing and reputation within society but also establish a competitive edge and attract a larger client base, so facilitating the expansion of their operations and rivalry in the marketplace (Bình et al., 2021).

The deployment of digital technologies necessitates a thorough examination of their utilization, encompassing regulatory ramifications, organizational capability, and prospective opportunities. Digital technology significantly contributes to the advancement of SMEs while simultaneously imposing a social obligation on enterprises to safeguard and promote the well-being of people engaged in the enterprise. Once digital technology is effectively implemented, it will draw a larger workforce to engage alongside capacity-building initiatives for completion. It is imperative for companies to guarantee equity and uniformity in the treatment of employers and employees. Employees will experience enhanced employment prospects and develop their competencies. The utilization of digital technology will assist enterprises in reducing environmental impacts and establishing sustainable business models (Astuti et al., 2020).

The utilization of digital technologies and engagement in social responsibility among SMEs in Ho Chi Minh City is exhibiting favorable trends. This indicates that enterprises have recognized the promise of digital technology and transitioned from conventional models to online business frameworks. The utilization of digital technology has enhanced firms' administration, communication, and consumer interaction. This presents an opportunity for enterprises to enhance their promotion to clients and partners. From the standpoint of using digital technology in enterprises, prioritizing employee welfare should be regarded as an integral aspect of corporate social responsibility. Nonetheless, the subject of how the application of technology influences the social responsibility of enterprises remains complex and challenging to address, as research on the correlation between digital technology implementation and CSR among SMEs in Ho Chi Minh City is not prevalent. This is a pragmatic issue that necessitates investigation, as the findings will furnish valuable insights for businesses to reflect on their operations, while simultaneously offering information to assist leaders at all levels in formulating strategies to support SMEs in the future.

The advancement of digital technology has significantly impacted company operations. However, this does not imply that increased focus on digital technology by corporations correlates with less emphasis on corporate social responsibility. Nonetheless, establishing the occurrence of the problem for Small and Medium Enterprises (SMEs) remains uncertain. This study will investigate the correlation between technical innovation and corporate social responsibility in SMEs located in Ho Chi Minh City.

II. LITERATURE REVIEW

a. Digital technology and its adoption

Digital technology: Digital technology is a term used to refer to technologies and methods related to the processing, communication, and storage of information in a digitized format. It encompasses a range of technologies and applications, including computing, the internet, mobile communications, artificial intelligence, blockchain, cloud computing, digital communications, optical communications, cybersecurity, and more (Khin & Ho, 2019).

The enterprise's digital technology is a process of approaching digital technology to manage firm's activities with the expectation of higher efficiency, more competitive competency, and meeting the business goals. Additionally, digital technology in enterprises encompasses the utilization of information and communication technologies, such as computer systems, application software, computer networks, databases, cloud computing, and the internet, to optimize business processes, asset management, customer and partner interactions, and enhance work efficiency (Elia et al., 2021).

Digital technology in business strategy

The emergence of new technology across the industry provides companies with novel opportunities for digital transformation to deliver innovative products and services. The primary attribute of digital technological innovation is a company's readiness in response to market changes with digital technology. Previous studies explore concepts of "readiness" and "innovation" broadly. These two concepts have different ideas: (i) the readiness of an organization for innovation involves what the company is willing to change and adopt; and (ii) innovation is implied for execution in order to fulfill the goal of innovation.

Although digital technologies create new opportunities for both technology (such as IT companies) and non-technology enterprises (such as banking, manufacturing, and retail), digital innovation requires a substantial commitment to evolving technologies.). Khin & Ho (2019) stated that a corporation that want to generate an innovation that surpasses its competition must have a strong technological orientation. They define technology orientation as a company's willingness to accept new technologies and adapt to technological advances. In light of increasing digital technology adoption, companies should be focused on embracing digital technologies and transforming them into new digital solutions.

Characteristics of businesses and digital technology

Digital technology in business strategy; Characteristics of businesses and digital technology; The application of digital technology in business will primarily depend on the strategic orientation of the organization. Strategic orientation is the framework within which a firm develops its own competencies and resources to address issues and adapt to evolving business situations. Strategic orientation influences company culture by facilitating value generation and fostering collaboration across the firm. Strategic orientation, aligned with internal resources and the evolving industry environment, influences an organization's strategic adaptability, enhancing innovation capabilities, performance, and sustainability (Khin & Ho, 2019). Prior research indicates that strategic orientation significantly influences innovation, competitive advantage, sustainability, and performance in small and medium-sized firms (Deshpandé et al., 2013). Despite numerous research findings regarding strategic orientation towards innovation and performance (Buck et al., 2023), the necessity for further investigation into SMEs' strategic orientation concerning digital technology adoption appears to be insufficiently examined.

Technological innovation toward business model innovation

Innovation is intrinsically linked to technology, encompassing both the enhancement of current standards and the development of whole new technological pathways (Gupta et al., 2006). Companies that embrace technical advancements will persist in adopting associated complimentary technologies. Other research indicates that technology serves just as a tool for executing business plans, while also considering its capacity to affect a firm's selection of innovative approach. Digital technology is crucial for fostering corporate innovation that improves a company's competitiveness. Moreover, companies that develop innovations are facilitated by those that have embraced digital technology (Martinez-Conesa et al., 2017). Current literature on innovation adoption has validated the competencies of SMEs in adopting and implementing innovations. Moreover, the implementation of digital technology for innovation demonstrates that both incremental and radical

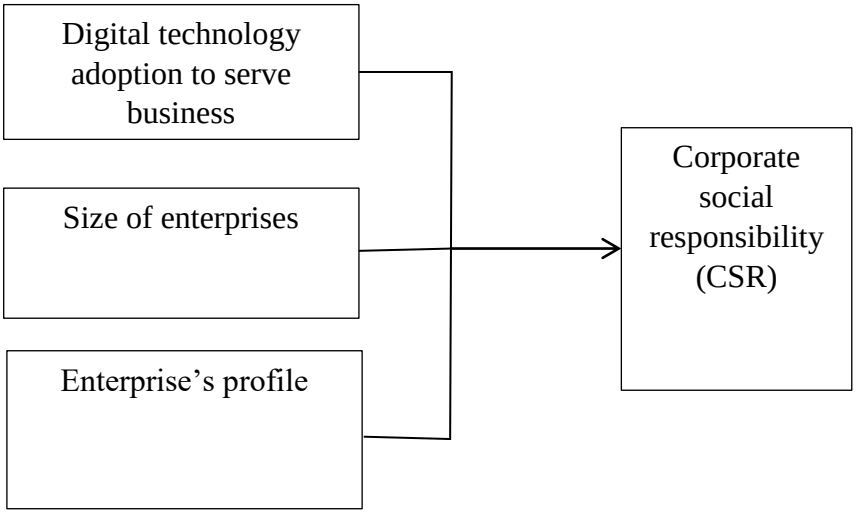
breakthroughs enable organizations to attain enhanced capacities (Khin & Ho, 2019). To enhance competitiveness among Indonesian manufacturing SMEs, these enterprises are urged to leverage digital technology for the creation, adoption, and implementation of innovations.

b. Corporate Social Responsibility (CSR)

Corporate Social Responsibility (CSR) is defined by Martinez-Conesa et al. (2017) as a collection of business practices designed to enhance social and environmental management standards within their operational markets. This paradigm shifts redirects corporate objectives from solely maximizing business value to fulfilling the interests of various stakeholders.

The execution of CSR encompasses measures aimed at reducing adverse environmental impacts, including energy optimization, recycling, and sustainable waste management. Corporate Social Responsibility (CSR) is seen in an enterprise's support for community development through the sponsorship of social initiatives, education, healthcare, and various community enhancement projects. This may encompass funding scholarships, constructing infrastructure, delivering social services, and assisting marginalized communities. Facilitating employment prospects for the community through the recruitment of local labor and the enhancement of their skills and competencies. This enhances workplace conditions, promotes personal growth, and elevates workers' earnings. Conversely, enterprises are required to adhere to ethical principles and corporate standards, including labor ethics, equity, product quality, and occupational safety (Binh & Tien, 2019). This fosters trust and reputation for enterprises while promoting sustainable development within both the community and the industry.

Figure 1: Approached framework of the study



Becchetti & Trovato (2011) adopted a CSR framework, categorizing CSR into eight criteria: community, environment, employee relations, workforce diversity, human rights, corporate governance, product quality, and controversial industries. They contended that, beyond engaging in charitable contributions and activities, businesses also prioritize the welfare of stakeholders, including employees and local communities.

The relationship between digital technology and CSR

Digital technology offers instruments and functionalities to monitor, evaluate, and document the social responsibility initiatives of enterprises. It enables the collection of data, analysis of information, and generation of transparent reports regarding the organization's social activities and their effects on the environment, communities, and other stakeholders. Upon implementation in a business, digital technology will facilitate the resolution of difficult business challenges, enhance resource management, and mitigate disparities (Khin & Ho, 2019). Digital technology can yield advantages while simultaneously engendering ethical dilemmas, including privacy infringements (Mithani, 2017).

In the digital economy, CSR decisions can be significantly impacted. The digital economy is an emerging and swiftly expanding area of research focused on economic activities reliant on digital technology (Hu & Liu, 2023). Numerous experts concentrate on the diverse ramifications of digital technology on the environment and conventional economic activities, including company sustainability, innovation, high-quality urban economic development, and overall factor productivity (Zhou et al., 2020). Nonetheless, the literature addressing the relationship between digital technology and corporate social responsibility (CSR) is notably sparse. Consequently, this study will partially demonstrate the feasibility of the issue concerning SMEs in Vietnam.

III. DATA COLLECTION

The data for the thesis research comes primarily from quantitative sources. This is statistics from a survey conducted by Vietnam's General Statistics Office (GSO) on SMEs in the country. The number of surveyed firms is split throughout 63 provinces and cities, and GSOs conduct the survey every two years. However, because the research topic is focused on assessing SMEs in Ho Chi Minh City, the surveyed firms in Ho Chi Minh City will be used for the study. The research enterprises are operational and have their own tax codes. After cleansing the data, the research included 156,625 companies.

To survey the firms, GSO employed a survey form with up to 150 questions, which is included in the appendix. Although the survey form includes many research questions, only those relating to the research objectives will be utilized in the thesis. Specifically, the questions concern general company information, the use of digital technologies in business, and corporate social responsibility.

Variables and its measure employed

As stated in the previous section, the data used in the study came from GSO. Although the survey comprises many questions that were asked by business owners and executives, only those relating to the research objectives will be considered in the analysis process. The variables included in the regression equation were chosen based on references from previous studies; this information may be found in Table 1.

Gender: The sex of the business owner or director of the participating enterprise in the survey. (Covin et al., 2020) assert that a business leader's gender impacts the strategic orientation of the enterprise. (Kuzey et al., 2022) stated that gender diversity on boards of directors and its correlation with CSR activities has emerged as a significant concern for firms, as it fosters equilibrium in management.

Age: Determined by the year of birth of the respondent who is the proprietor or director of the enterprise. Hu & Liu (2023) employed the age of the management or director of a business as a control variable in the regression analysis. Nonetheless, the findings of Hu & Liu lacked sufficient data to establish a correlation between the age of the firm manager and CSR.

Education: The level of education of the firm owner or director who responded to the survey (Hu & Liu, 2023).

Employee: It presents number of employees who work in enterprises. Four groups are divided into: < 10 employees; (ii) 10 - < 100 employees; (iii) 100 - < 200 employees; (iv) > 200 employees. The variable of employees employed in the study is based on the study of (Hu & Liu, 2023). Hu and Liu indicated that the magnitude of a company's workforce affects CSR. The greater the scale of a business, the more attention its CSR attracts. Ferreras-Méndez et al. (2021) indicated that a bigger workforce size correlates with a greater influence on the advancement of business model innovation.

Digital technology: Pertaining to inquiries regarding enterprises: (i) Employing digital technology for online communication with local government entities (CNS1); (ii) Utilizing digital technology for e-commerce to market goods/services (CNS2); (iii) Leveraging digital technology for transactions with business associates, banking, and securities partners (CNS3); (iv) Applying digital technology to launch products and explore markets (CNS4). In digital technology, four variables are assessed by organizations using a five-point Likert scale, where 1 indicates no use of digital technology, 2 signifies infrequent usage, 3 represents occasional use, 4 denotes regular use, and 5 reflects frequent use of digital technology.

Some research have looked into how to understand the relationship between digital technology and CSR. Hu & Liu (2023) did study on the evolution of the digital economy via the lens of corporate social responsibility. According to the research findings, the growth of the digital economy would provide ideal conditions for enterprises to transition to digital transformation in order to improve business efficiency and pay more attention to mass information. As a result of this issue, corporations will be interested in implementing social responsibility in order to establish a reputation.

The measure of CSR is based on Binh & Tien (2019), which it is costs that the enterprises paid in year: (i) expenses for means of ensuring safety at work; (ii) expenses for union activities, social insurance, health insurance, unemployment insurance; (iii) expenses for illness of employees and their family members.

Table 1: Variable and its measures

Variables	Definition	Measure	Author
Dependent variable			
Corporate social responsibility (CSR)	Corporate social responsibility	This encompasses the enterprise's expenditures, which include (i) costs associated with workplace safety; (ii) expenses related to union activities, social insurance, health insurance, and unemployment insurance; (iii) costs incurred due to the illness of employees and their family members.	(Becchetti & Trovato, 2011), (Binh & Tien, 2019)
Independent variables			
Gender	Gender of manager/ director/ owner	Dummy variable: 1 = Male; 0= Female	(Covin et al., 2020), (Kuzey et al., 2022)
Age	Age of manager/director/owner	Age measured in years	(Hu & Liu, 2023)
Education	Education of director/manager	Ordinal variable: from 1- 8: 1= Not yet professional education 2= Professional education < 3 months 3= Elementary training 4= Secondary 5= College 6= Bachelor/ engineering 7= Master 8= Doctor	
Employee (Emp)	Number of employees working at enterprises	Nominal/ordinal variable 1= < 10 employees 2= 10 - <100 employees 3= 100 - <200 employees 4= > 200 employees	(Hu & Liu, 2023), (Ferreras-Méndez et al., 2021)
Digital technology (DT)	Digital technology used in businesses is based on 4 evaluation criteria: (1) Communicating with local authorities (DT1) (2) Serving e-commerce (DT2) (3) Transactions with customers, banks, and securities partners (DT3) (4) Introducing products and finding markets (DT4)	Likert scale: 1 = never use; 2 = seldom use; 3 = occasionally use; 4 = frequently use digital technology; 5 = very frequently use	(Hu & Liu, 2023)

IV. DATA ANALYSIS

According to descriptive statistics of 156,625 enterprises employed in the study. Respondents to the survey were business owners and executives. According to descriptive statistics, 68% of firm owners or directors were male, with the remaining 32% female. The findings indicate that women play a significant role in leadership roles.

Most business owners or executives at the examined firms were between the ages of 38 and 47, accounting for 43%. This age group is regarded more mature than the 18-37 age group, accounting for 26%. The findings also suggest that young business owners and executives will benefit organizations by being dynamic and integrating, particularly in terms of adopting digital technologies to corporate operations.

A significant proportion (67.8%) of business owners and directors have university degrees as part of their professional qualifications. Business owners have enhanced their qualifications through advanced training programs, achieving master's degrees (2.7%) and doctorates (0.4%).

Once the educational level of business executives is high, it is an advantage to enhance the efficacy of firm operations and management. Simultaneously, elevated qualifications correlate with enhanced vision and a broader application of digital technologies in business operations.

The total enterprises in the current study have a sample distribution to enterprise sizes, the enterprise with employees with the range < 10 employees accounts for 81.8%, namely microenterprises. The range with 10 - < 100 employees accounts for 16.2%, namely small enterprises. The range of 100 - < 200 employees accounts for 0.9%, namely medium enterprise. The range of 200 employees accounts for 1%, namely large enterprises.
The current study's total enterprises exhibit a sample distribution by size, with enterprises having fewer than 10 employees accounting 81.8%, specifically classified as microenterprises. Small enterprises, defined as those with 10 to fewer than 100 employees, account for 16.2% of the total. The category of 100 to fewer than 200 employees accounts for 0.9%, specifically identified as medium enterprises. firms with ≥ 200 employees constitute 1%, namely large enterprises.

Situation of digital technology adoption

The advancement of digital technology has imposed significant pressure on firms to leverage and implement digital solutions utilizing their existing resources. The survey results indicate that the adoption of digital technology for commercial purposes is founded on four factors. (i) Employing digital technology for online communication with local government entities (DT1); (ii) Utilizing digital technology for e-commerce sales/services (DT2); (iii) Implementing digital technology for transactions with business associates, banking, and securities partners (DT3); (iv) Leveraging digital technology for introducing product and market research (DT4). As resulted in Table 2, 44% of enterprises do not utilize digital technologies for communication with local governments. Consequently, 56% of the 156,625 questioned firms reported utilizing digital technologies for interaction and communication with local government entities.

Overall, enterprises employing digital technology for e-commerce to offer products and services constitute only 14%, although irregular usage represents 30%. It is important to highlight that 56% do not utilize digital technologies for e-commerce purposes. This may result from inadequate infrastructure for e-commerce or the insufficient financial capacity of small and medium firms to invest in development. enterprises utilize technology to facilitate transactions with business partners, banking institutions, and securities, accounting for 44%. This is advantageous for enterprises. The utilization of technology in transactions may necessitate a comparatively simpler technological framework, since organizations can successfully leverage email and text messaging in transactional interactions. When assessing the utilization of technology by enterprises for product launch and market analysis, 48% of organizations have either not implemented it or lack interest. Simultaneously, 22% of enterprises use digital technology to launch products and explore markets. The remaining 30% is utilized by enterprises intermittently.

Table 2: Situation of utilizing digital technology

	Adoption of digital technology					
Digital technology adoption	**1**	**2**	**3**	**4**	**5**	**Total**
Communicating with local authorities (DT1)	46.384	22.014		88.227		156.625
(Percentage)	*(30%)*	*(14%)*		*(56%)*		*100%*
Serving e-commerce (DT2)		87.995	46.384	22.246		156.625
(Percentage)		*(56%)*	*(30%)*	*(14%)*		*(100%)*
Transactions with customers, banks, and securities partners (DT3)		41.268	46.384	68.973		156.625
(Percentage)		*(26%)*	*(30%)*	*(44%)*		*(100%)*
(4) Introducing products and finding markets (DT4)		74.727	46.384	30.500	5.014	156.625
(Percentage)		*(48%)*	*(30%)*	*(19%)*	*(3%)*	*(100%)*

Source: GSO 2024
Note: Evaluating digital technology use based on five-point Likert scale: 1 = never use; 2 = seldom use; 3 = occasional use; 4 = frequently use digital technology; 5 = very frequently use

In general, the usage of technology to support the business activities of SMEs in Ho Chi Minh City remains minimal. Most firms utilize digital technology primarily for transactions and communication. Meanwhile, the use of technology to facilitate e-commerce and product introduction remains limited. This could

be due to restricted digital system resources available to support e-commerce. This point could be due to a lack of financial resources and traditional technology infrastructure, as well as a failure to invest in digital transformation for long-term service.

Investigating the relationship between digital technology and CSR

To examine the relationship between digital technology and the social responsibility of SMEs in Ho Chi Minh City. The regression equation will be utilized. The dependent variable is Corporate Social Responsibility (CSR). The independent variables consist of the residual variables associated with Digital Technology utilized by firms in production and business, as well as information pertaining to the characteristics of the enterprise. The overarching equation for this scenario is as follows:

CSR = b0 + b1*DT1 + b2*DT2 + b3*DT3 + b4*DT4 + b5*Gender
+ b6*Age +b7*Education + b8*Emp2 + b9*Emp3 + b10*Emp4 *(1)*

where

Dependent variable: CSR is the social responsibility of the enterprise, which involves the expenditure of funds on (i) safety measures at work; (ii) union activities, social insurance, health insurance, and unemployment insurance; and (iii) employee and family disease expenses.

Independent variables:

- DT1: Digital technology adoption to communicate with local authorities.
- DT2: Digital technology adoption to serve E-commerce.
- DT3: Digital technology adoption to take transactions with customers, banks, and securities partners.
- DT4: Digital technology adoption to introduce products and find markets.
- Gender: Gender of manager or director
- Age: Age measured in years of manager or director
- Education: Education of manager/director.
- Employee group (EmpGroup): Divided into groups:
  - Emp1: < 10 employees
  - Emp2: 10 - < 100 employees
  - Emp3: 100 - < 200 employees
  - Emp4: > 200 employees
- b1, b2, b3, b4, b5, b6, b7, b8, b9, 10 are coefficients of independent variables, respectively.
- b0: Constant

The predicted outcomes of the regression equation (1) are presented in Table 3. The value of R2 is 15 (15%). This indicates that 15% of the variation in social responsibility is accounted for by the enterprise's technical innovation, size, and the characteristics of the business owner (gender, age, education). As resulted, the Pro>F value of 0.000 indicates that the regression equation is appropriate and reliable. The variance inflation factors (VIF) of the independent variables are all less than 10. In conclusion, all independent variables incorporated in the regression equation exhibit no multicollinearity. The index has once more validated the reliability of the regression equation.

Table 3: Estimate result

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. reg LnCSR DT1 DT2 DT3 DT4 Gender Age Education i.EmpGroup
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Source	SS	df	MS		
				Number of obs	= 156,625
				F(10, 156614)	= 2764.31
Model	1692469.79	10	169246.979	Prob > F	= 0.0000
Residual	9588812.45	156,614	61.2257682	R-squared	= 0.1500
				Adj R-squared	= 0.1500
Total	11281282.2	156,624	72.0278007	Root MSE	= 7.8247

LnCSR	Coefficient	Std. err.	t	P>|t|	[95% conf.	interval]
DT1	.165506	.0159564	10.37	0.000	.1342318	.1967801
DT2	.0917925	.0317722	2.89	0.004	.0295197	.1540653
DT3	.3118091	.0246319	12.66	0.000	.2635312	.3600871
DT4	.3822335	.0278811	13.71	0.000	.3275872	.4368798
Gender	-.1792333	.0425853	-4.21	0.000	-.2626995	-.095767
Age	.112671	.002117	53.22	0.000	.1085217	.1168203
Education	.1367933	.0167327	8.18	0.000	.1039976	.169589
EmpGroup						
10- <100 employees	6.986767	.055148	126.69	0.000	6.878678	7.094856
100- <200 employees	8.698782	.2025176	42.95	0.000	8.301852	9.095713
>200 employees	9.883276	.1976263	50.01	0.000	9.495933	10.27062
_cons	-8.290852	.1830886	-45.28	0.000	-8.649702	-7.932002

Table 4: Result of testing multicollinearity

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. vif
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Variable	VIF	1/VIF
DT1	1.21	0.825586
DT2	1.36	0.733919
DT3	1.04	0.957954
DT4	1.28	0.784297
Gender	1.01	0.993823
Age	1.05	0.949453
Education	1.03	0.966499
EmpGroup		
2	1.05	0.948518
3	1.02	0.984690
4	1.02	0.977789
Mean VIF	1.11	

Based on the result estimated of regression, the estimated regression as the following:

CSR = -8.291 + 0.166*DT1 + 0.092*DT2 + 0.312*DT3 + 0.382*DT4 – 0.179*Gender
+ 0.123*Age + 0.137*Education + 6.987*Emp2 + 8.699*Emp3 + 9.883*Emp4

- *To DT1* (Using digital technology to communicate online with local government organizations): Its coefficient is significant at any level (P = 0.000). This indicates that firms' utilization of digital technology for online communication with local government entities is associated with CSR. This may occur because SMEs obtain information regarding social responsibility via local government policies, or through interactions with public groups, enterprises become more aware of their corporate responsibility towards society. The positive coefficient of DT1 = 0.166 indicates that increased online contact between firms and local government will positively influence corporate social responsibility.
- *To DT2* (Utilizing digital technology for e-commerce sales/services): Its coefficient is significant at 1% (P = 0.004), it concludes that the utilization of digital technology for e-commerce transactions via the internet exhibits a linear correlation with corporate social responsibility. The positive coefficient of DT2 = 0.092 indicates a favorable relationship between technology utilization for e-commerce sales and CSR. This may originate from the company's recognition of the necessity to prioritize its personnel, as the implementation of an online sales system significantly influences the business's image, which is crucial for fostering favorable consumer feeling.
- *To DT3* (Utilizing digital technology for transactions with business associates, banking, and securities partners): its coefficient is significant at any level (P = 0.000 (<1%), it concludes that the utilization of technology for transactions with business partners, banks, and securities exhibits a direct correlation with corporate social responsibility, as evidenced by the positive coefficient of DT3=0.312. Therefore, an increase in the adoption of digital technology in these relationships will positively influence CSR. This may indicate that firms can more clearly see their obligation to guarantee worker safety and enhance the quality of life for employees.
- *To DT 4* (Utilizing digital technology for introducing product and market research): Its coefficient is significant at any (P = 0.000), the study indicates that the utilization of technology by enterprises for product introduction and market exploration exhibits a linear correlation with social responsibility, as evidenced by the positive coefficient of DT4 = 0.382, signifying a favorable relationship between technological application and social responsibility. The utilization of digital technology for product introduction and market exploration positively influences corporate social responsibility.
- *Gender:* its coefficient is significant at 1%, it concludes that a relationship exists between gender and CSR. The coefficient of gender is -0.179, based on the definition where male is assigned a value of 1 and female a value of 0. It affirms that female managers or directors are more supportive of CSR compared to their male counterparts.
- *Age:* Its coefficient is 0.123 and significant at 1%. It concludes that the correlation between age and CSR is advantageous. This implies that business owners or administrators will be more concerned with CSR once their age is older.

- *Education:* its coefficient is 0.137 and significant at 1% (P = 0.000. It concludes that the CSR is positively related to the education of the business owner or director. The higher the business owner's education.
- *Employee group:* Its coefficients are positive (for three groups) and significant at any level (P = 0.000). It concludes that the larger the enterprise, the greater the CSR. This is in accordance with the previous investigation conducted by (Liedholm, 2002). In addition to being more socially responsible, Liedholm discovered that the development rate of micro and small enterprises is linearly correlated with the age of the enterprise and the initial size of the enterprise.

V. CONCLUSION

The quantitative analysis results indicate a favorable association between the digital application of SMEs and social responsibility, suggesting a significant recent movement in the interest of SMEs in Ho Chi Minh City towards the integration of digital technology in corporate operations.

The research findings indicate that, because of constrained financial resources, enterprises utilize digital technology solely at the transactional level, engaging with consumers, banking partners, and securities. Enterprises utilize digital technology in response to societal demands and competitive pressures. For instance, while interacting with public organizations and local authorities, firms have had to employ digital technology to facilitate transactions and exchanges.

It must be acknowledged that certain enterprises have recognized the efficacy of leveraging the online sales market and its cost-effectiveness; consequently, some have not hesitated to invest in digital technology to facilitate their operations through e-commerce, promote products, and explore markets.

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Corresponding author: [4]Le Dong Du*
[4]University of Economics Ho Chi Minh City (UEH)