

Raising Awareness of Paying Union Due Fees and Union Funds by Employers and Employees

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Abstract

The study aimed to assess the cognitive impact of employers' and employees' compliance with paying union dues. Research data was collected through a survey of 1,017 questionnaires from two groups: employers and employees. Descriptive statistics, Cronbach's Alpha test, Exploratory Factor Analysis, and multiple regression analysis were employed in this study. The research results indicated that both employers and employees are fully cognizant of the importance of adhering to the payment of union funds and union dues. Based on the research findings, the authors have put forward several recommendations to enhance the collection of union funds and union dues, thereby establishing a robust financial resource to effectively carry out the functions and responsibilities of the union organization.

Keywords: Workers, employers, union funds, union dues, awareness

1. INTRODUCTION

Following Article 26 of the 2012 Trade Union Law, trade union finances stem from four primary sources of revenue: (1) Trade union dues, which members pay in adherence to the provisions outlined in the Vietnam Trade Union Charter; (2) Trade union funds, which are contributed by agencies, organizations, and enterprises at a rate of 2% of the salary fund used as the basis for social insurance payments for employees; (3) Support from the state budget; and (4) Additional revenue generated from the cultural, sports, and economic activities of the Trade Union, as well as from projects assigned by the State, and through aid and sponsorship from domestic and foreign organizations and individuals. The collection and implementation of these revenues must align with legal provisions, the Vietnam Trade Union Charter, and the regulations of the trade union organization. Paying union dues is both a right and a responsibility of trade union members. In contrast, the withholding and remittance of union funds is the prerogative and obligation of agencies, units, organizations, and enterprises. Collecting union finances involves coordination between the trade union organization and the relevant state agencies. Trade unions are decentralized at different levels to collect revenue according to the vertical system, from the Vietnam General Confederation of Labor down to the grassroots trade union level, by each specific source.

Trade union finance is crucial for ensuring the implementation of trade union rights and responsibilities and sustaining efforts to protect the legitimate and legal rights and interests of workers. It is vital to promptly address pressing issues and establish harmonious, stable, and progressive labor relations within enterprises. Trade union finance is a strong support for workers, particularly during challenging times, providing essential assistance to help them navigate and overcome life and work-related difficulties. Notably, trade union finance has significantly contributed to advancing social security initiatives. Over the past decade (2013-2023), the Vietnam General Confederation of Labor has adopted increasingly transparent and grassroots-oriented approaches to revenue generation, expenditure, and financial allocation. This has provided the necessary resources to drive innovation and enhance the effectiveness of trade union activities, leading to increased trade union membership and substantially contributing to fostering harmonious, stable, and progressive labor relations. Ultimately, this has

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contributed to the development of a robust working class, directly impacting socio-economic achievements and ensuring the country's political security and social order. Furthermore, the collection of trade union finances also aims to encourage employers to fulfill their social responsibilities by collaborating with trade union organizations to prioritize the well-being of workers, who are the most valuable asset for enterprise development.

Although the current work of collecting union finances has met the set requirements, there are still problems. Loss of union financial resources and management of revenue sources. The union is still loose due to many subjective and objective reasons. The work of collecting resources from the union itself also allows revenue loss, debt, and evasion of payment of fees. Trade unions, not yet collected in business units without trade unions Union. The work of collecting union finances is still difficult, and there is no mechanism for handling it. The opposite is true with that business career, hiding close terrible fees and labor group guidance. Many enterprises do not pay or establish grassroots trade unions. In addition, the management of financial collection in some grassroots trade unions is still lax and not regularly inspected and monitored, leading to some grassroots trade unions violating financial regulations. Many units pay union fees (union fees) that are not in line with the salary fund for social insurance; grassroots trade unions collect union fees that do not follow the regulations and instructions of the General Confederation of Labor, especially in non-state enterprises with few employees and enterprises without union organizations. In particular, some grassroots trade unions have a large number of union members but do not collect union fees at all, or the collection level is lower than the level prescribed by the General Confederation of Labor. The monitoring and management of union financial collection has not received due attention. Grassroots trade union accounting in some units is still limited and not updated with the General Confederation of Labor regulations. Many grassroots trade unions have not yet developed internal financial regulations and have not mobilized the participation of union members, trade union groups, and grassroots trade union executive committees in developing programs and action plans and supervising the implementation of programs and plans associated with the revenue and expenditure estimates of grassroots trade unions. Many grassroots trade unions have not yet publicly disclosed their finances in accordance with regulations.

One of the reasons leading to the loss of union funds is due to (i) the awareness of employers wanting to avoid paying union funds while the sanctions to punish enterprises when they evade paying union funds are not strong enough for enterprises to strictly comply with the law; (ii) many union members are not aware of their responsibilities when participating in union organizations; in many places, union activities do not clearly distinguish the material interests of union members and workers, thereby discouraging workers from participating in union organizations and paying union fees. When union fees and union funds are lost, it leads to a decrease in union financial revenue, which greatly affects the activities of the union organization. The union organization must rebalance spending and redistribute finances between union levels to ensure union activities. This greatly affects the revenue source, which covers the protection of legal and legitimate rights and care for the lives of workers. This loss of revenue causes great damage to the trade union organization, affects the reputation of the trade union organization, and creates an imbalance in the units performing the obligation to pay union dues and union funds. Faced with these difficulties and challenges, on the basis of the Resolution of the 12th Congress of the Vietnam Trade Union for the 2018-2023 term, the Presidium of the Vietnam General Confederation of Labor issued Program No. 740/CTr-General Confederation dated July 22, 2020, on building strong enough financial resources to meet the tasks of the trade union organization in the new situation, which mentioned the solution "Focusing on improving the efficiency of trade union financial collection and expenditure " and "Expanding the types of revenue-generating services of the trade union organization. "

Also, on June 12, 2021, the Politburo issued Resolution No. 02-NQ/TW on innovating the organization and operation of the Vietnam Trade Union in the new situation. In addition to summarizing the situation, achievements, limitations, weaknesses, and causes, Resolution 02-NQ/TW sets out goals for the organization and operation of the Vietnam Trade Union until 2045. The Resolution also identifies six tasks and solutions to innovate the organization and operation of the Vietnam Trade Union, emphasizing the task of "Building a strong enough financial resource to perform well the functions and tasks of the trade union organization." The Executive Committee of the General Confederation of Labor also issued Action Program No. 02/CTr-BCH dated July 20, 2021, clearly identifying seven groups of tasks and solutions for the Vietnam Trade Union organization in the current period. The seventh solution, "Building strong enough financial resources to perform well the functions and tasks of the trade union organization," includes six specific solutions, which are the orientation for trade union financial management activities in the coming period. The solutions mention the important task of strengthening the management and supervision of trade union collection activities such as " Resolutely implementing solutions to collect correctly, fully and promptly, preventing loss of trade union funds and fees," "Strengthening monitoring, urging, and recommending handling of violations in the work of collecting trade union funds at enterprises," "Innovating the collection of trade union fees in the direction of convenience, applying technology; striving to increase the proportion of trade union fees in the collection structure," "mobilizing social resources and resources

of trade union organizations to increase revenue for trade unions at all levels to meet the requirements of tasks." Thus, it can be seen that the task of researching solutions to strengthen the management of trade union finances in general and solutions to limit trade union financial losses in particular in the current period is urgent, stemming from the practical situation of trade union financial management at all levels. At the same time, this task is consistent with the operational strategy and operational orientation of the Party and State, as well as the Vietnam General Confederation of Labor.

Trade union organizations, to meet the requirements of performing tasks in the new period, this article will analyze the impact of employers' awareness of compliance with paying union fees and union members' paying union fees on union financial revenue.

2. HYPOTHESIS AND RESEARCH MODEL

To assess the impact of employers' and employees' perceptions on compliance with paying union dues and union fees, this article will do clear Legitimacy theory, Institutional theory, and Agency theory. Therefore, these background theories are applied to propose a research model.

Legal Theory

The legitimacy of an organization is discovered and determined in an environment that has been institutionalized by legal regulations, rules, and standards of ethics, culture, and society (Niap, 2006). The theory of legitimacy assumes that there is a relationship between an organization and the society in which it operates. An organization is not an isolated unit but exists in a relationship with society, so it must comply with and comply with current legal norms (Fernando & Lawrence, 2014). According to the theory of legitimacy, social and environmental disclosures are voluntary in response to social, economic, and political factors. Research by Okpala & Iredele (2018) has shown that organizations also often disclose information about social disclosures voluntarily. Thus, this theory requires organizations to continuously find appropriate measures to ensure that their operations are within the scope and norms of society. In addition, the legal theory clearly explains the legal regulation factor affecting union financial management. On the other hand, the legal theory is also used to explain the factor of the administrator's support affecting the union's finances because the acceptance of change and the response to change to meet the legality depends largely on the administrator's support. Therefore, the legal theory is applied in this study to determine the factors: The level of union funds and union fees is calculated correctly and sufficiently according to current regulations; union funds and union fees are paid by the unit and employees on time as prescribed, and union funds and union fees are used effectively, affecting the awareness of employers and employees on compliance with the payment of union funds and union fees.

Institutional theory refers to the concept of "institutions" as a set of formal rules, informal regulations, or shared beliefs and perceptions that constrain, orient, or govern the interactions of political subjects with each other in certain areas (Berthod, 2016). Ball and Craig (2010) also emphasize the importance of ethical values and ecological thinking (including financial management changes) to help organizations behave in a way that is beneficial to achieving a sustainable future. Therefore, institutional theory explains that increasing union funding and union dues requires a combination of 3 factors: Legitimacy (coercive isomorphism), Diffusion (mimetic processes), and Professionalism (normative pressures). The combination of these three factors will be both pressure and motivation for organizations to comply well with the management of trade union finances because the results of production and business activities have an important contribution from employees. In addition to salary and social insurance costs, paying trade union fees to take care of employees is also a way to promote the role and social responsibility of employers in coordinating with trade unions to take care of employees - the most valuable capital asset for the development of the organization. Trade union fees account for a small proportion of the enterprise's costs (about 0.14 - 0.2%), but their use brings benefits to both employers and employees, contributing to building harmonious and stable labor relations; employees are better cared for and feel secure at work. Therefore, institutional theory is applied in this study to determine the perceptions of employers and employees that affect the payment of union dues and union fees.

Agency Theory

Agency theory analyzes the relationship between "principals" (people or organizations that use another party to perform a specific task) and "managers" (those who perform that task). Managers will represent the "principals" (shareholders) to decide about the organization's production and business activities. Agency theory is often applied to the relationship between owners and managers of companies (Kathleen, 1989).

Applying the agency theory in using union finances can help ensure that union activities are carried out effectively and transparently, meeting members' needs and ensuring the care and protection of legitimate rights and interests of workers. By managing the relationship between union representatives and members, unions can optimize the use of resources and improve benefits for all stakeholders through the following activities: (i) Establishing a mechanism to monitor and control the use of union finances towards ensuring social security for workers; (ii) Encouraging workers' participation and support in union organizations; (iii) designing programs and policies to ensure that members receive reasonable benefits from their contributions to union funds and union dues; and (iv) resolving conflicts and issues arising between representatives and principals. Trade unions need effective dispute resolution mechanisms to handle conflicts and ensure that members' interests are protected.

According to Freeman (1984), when the units presently must pay union fees, the unit fulfills its social responsibility well, which will help the unit increase efficiency, brand, and reputation for the unit. Nguyen (2005) gives the unit's current obligation to pay union dues. Watch To Be a Steam Guide more because workers can perceive that the organization will treat them fairly. Units that comply with paying union dues will create a strong enough union financial resource to perform well in caring for and ensuring workers' lives at all union levels. Recently, a study by Page et al. (2020), Hossen et al. (2020), and Al-Ghazali & Sohail (2021) also prove Compliance with union dues payment reflects the social responsibility of enterprises towards the Government and workers, bringing much profit benefit again give organization such as: strengthening the organization's reputation and increasing public confidence; improving public relations system belong to nest function with the beside link mandarin, from there create to go out give nest function that far scene new and termites mandarin system new with much beside link mandarin other each other; increase strong heart central wall, support, engagement and morale for employees; improved safety and health for employees, positive impact on the organization's ability to recruit, motivate and retain them... Therefore, two research hypotheses are set out as follows:

Hypothesis: H1: Employers' awareness of compliance with paying union fees has a positive impact on union fee collection.

Hypothesis: H2: Employees' awareness of compliance with paying union dues has a positive impact on union dues collection.

Research model

Based on the theoretical background and the above hypotheses, this study's proposed theoretical research model is described as shown in Equation 1 :

$$TCCD = \beta_1 *NTDN + \beta_2 *NTNLD + \varepsilon \quad (1)$$

The dependent variable is the application TCCD, while NTDN and NTNLD are independent variables. β_i is the coefficient of each variable (i from 1 to 2), and ε is the residual error. The variables in this study are described in Table 1.

3. RESEARCH METHODS

3.1. Qualitative research methods

In-depth interview method: Since this is the first study related to the awareness of paying union fees of employers and paying union fees of employees at Vietnamese trade unions, the purpose of conducting this method is to explore factors and observed variables based on the interviewees' experience. The study conducted in-depth interviews with 15 experts, including 05 experts who are specialists of the Finance Department, Policy and Law Department of the General Confederation of Labor; 05 experts who are union chairmen of the Provincial and Industry Federations; 02 grassroots union officials and 03 union members with over 5 years of experience. The results of the in-depth interviews were based on a synthesis of the draft scale of the research variables to adjust/supplement by the research context, thereby forming a complete survey form (Table 1).

Table 1: Detailed coding of variables

| Code | Variable name |
|--------------|--|
| NTDN | Employers' awareness of union dues payment |
| NTDN1 | Unit leaders' awareness of responsibilities, obligations, and rights when paying union fees |
| NTDN2 | The extent of employer intervention in the financial activities of the grassroots trade union |
| NTDN3 | Reputation and image of the unit in the local area where it operates |
| NTNLD | Awareness of paying union dues of workers |
| NTNLD1 | Awareness members full of personal rights and obligations when participating in a trade union organization |
| NTNLD2 | The relationship between union dues contributions and union members' benefits from trade union organizations |
| NTNLD3 | Union members' awareness of compliance with paying union dues |
| TCCD | Collect union fees, union dues |
| TCCD1 | The level of union fees and union dues is calculated correctly and fully according to current regulations. |
| TCCD2 | Union funds and union dues are paid by the unit and union members on time as prescribed. |
| TCCD3 | Union funds, union dues are used effectively |

3.2. Quantitative research methods

To analyze the awareness of employers' union fees and employees' union fees at Vietnamese trade unions, we conducted a survey consisting of 1,017 questionnaires distributed across two target groups: Employers (250 questionnaires) and Employees (767 questionnaires). The statistical results in Table 2 indicate that the most significant proportion of respondents (over 74%) hold a university degree. Most interview participants have significant experience in their respective fields, with the majority having over 10 years of experience. At the same time, those with less than 12 months account for only 3% of the employees surveyed. The respondents are predominantly office staff (52.9%) and direct labor workers (21.8%). Thus, the participants in the survey represent a diverse range of educational backgrounds, job positions, and work experience. According to the criteria, the sample structure is quite similar to the whole, so it is representative and statistically significant. After being collected, the information will be cleaned, encoded, and processed according to the requirements for analyzing the impact of certain factors on union revenue and union fees. In the current stage, using SPSS 22.0 software.

Table 2: Description of the study sample

| Criteria | Employers | | Worker | |
|----------------------------|-----------|------|--------|------|
| | N | % | N | % |
| Years of work | 250 | 100 | 767 | 100 |
| Over 20 years | 35 | 14 | 73 | 9,5 |
| 16 to 20 years | 17 | 6,8 | 79 | 10,4 |
| 11 to 15 years | 89 | 35,6 | 201 | 26,2 |
| 6 to 10 years | 40 | 16 | 212 | 27,6 |
| 1 to 5 years | 69 | 27,6 | 179 | 23,3 |
| Less than 1 year | 0 | 0 | 23 | 3 |
| Position | 250 | 100 | 767 | 100 |
| Direct labor | | | 167 | 21,8 |
| Department staff | | | 406 | 52,9 |
| Head/Deputy of departments | | | 111 | 14,5 |
| Other | | | 83 | 10,8 |
| Education level | 250 | 100 | 767 | 100 |
| High school | | | 18 | 2,4 |
| Intermediate | | | 110 | 14,3 |
| College | | | 39 | 5,1 |
| University | 215 | 86 | 570 | 74,3 |
| Postgraduate | 35 | 14 | 30 | 3,9 |

4. RESEARCH RESULTS AND DISCUSSION

According to the survey results from the workers, the awareness of paying union dues is first of all reflected in the complete understanding of personal rights and obligations when participating in the Union organization. The survey results show that many union members fully know their rights and obligations when participating in the Union organization. 29.4% of respondents rated it as "Very influential," and 29.3% rated it as "Very influential," with 58.7% highly appreciating the influence of full awareness of their rights and obligations when participating in the Union is the need to pay union dues. This shows that union members clearly understand their responsibilities to the Union and appreciate the importance of paying union dues to support the activities of the Union organization. Workers pay fees to support the activities and projects of the Union, and workers clearly understand that paying these fees plays an essential role in maintaining and developing the union organization and ensuring

their future benefits.

The importance of the relationship between the Union dues level and the benefits members receive from trade unions is clearly demonstrated. The data shows that many union members are aware of the importance of paying union dues for personal and organizational benefits. In particular, the proportions of "Highly influential" and "Very influential" accounted for 30.1% and 29.6% of the total number of respondents, respectively. This means that 59.7% highly appreciated the importance of the relationship between paying union dues and personal benefits from the trade union. This proportion shows that this relationship is highly valued and strongly influences union members' decisions to pay union dues. This data may correlate with workers' explicit awareness of paying union dues and how it can protect their rights, improve working conditions, and support trade union activities and projects. Paying this fee is not just a cost but also a way for union members to contribute to the activities and goals of the Trade Union. The awareness of this importance has motivated union members to appreciate the payment of union fees and actively participate in the activities of the Trade Union.

The influence of employees' awareness of compliance with paying union dues on the decision to pay union dues shows that the rate of "Highly influential" and "Very influential" accounts for 30.3% and 27.0% of the total number of union members surveyed. With this rate, we can see that 57.3% of union members highly appreciate the awareness of compliance with paying union dues. This shows that union members have recognized the importance of paying union dues and have demonstrated active support for the activities of the union organization. Awareness of compliance with paying union dues is an essential factor in maintaining and developing the union organization. Union members who are highly aware of this often pay union dues on time and at the right level, helping the union organization have enough resources to carry out activities and projects and take care of the interests of union members. This may be correlated with the fact that union members are aware of their roles and benefits when participating in the Trade Union and have a high sense of responsibility in maintaining the activities of this organization. Therefore, this result is entirely similar to the data in Figure 1.

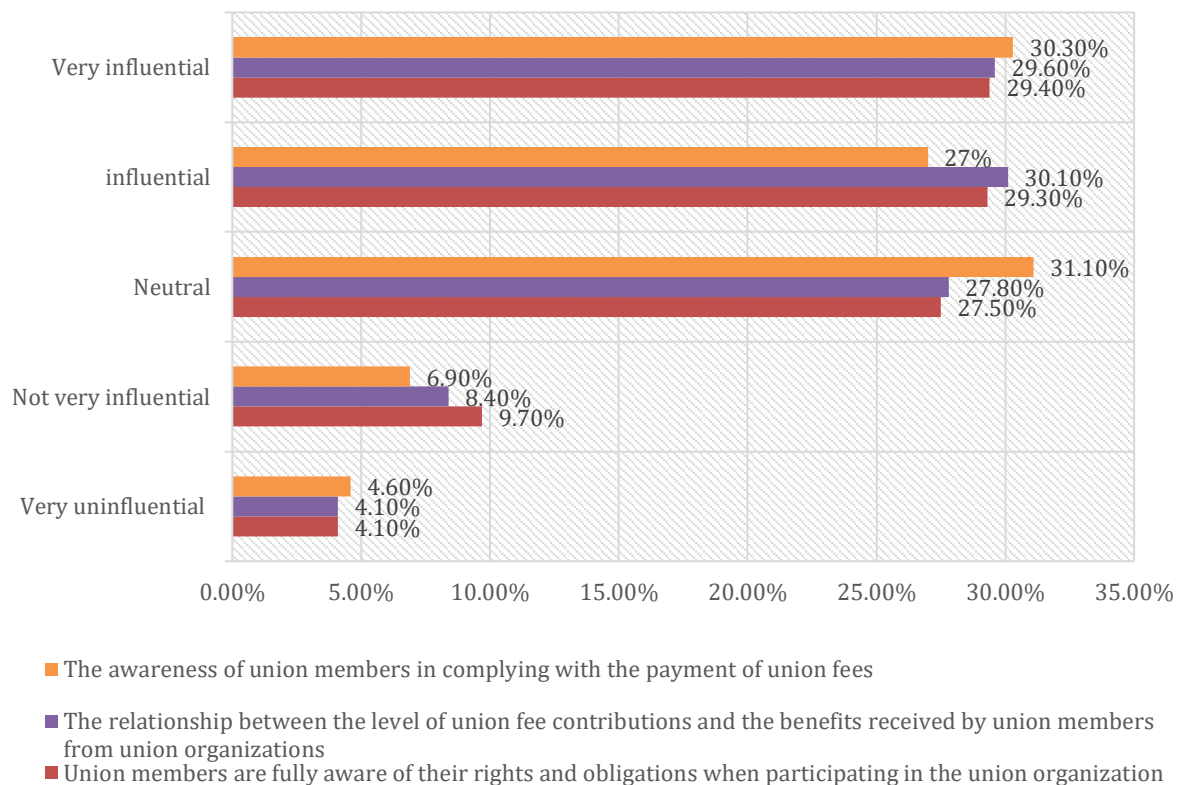


Figure 1: The impact of employees' perception of paying union fees on the collection of union fees

The survey results in Figure 2 assess the awareness of compliance with paying union fees of the employing units to the results of collecting union fees. It is very important that the unit's leaders have a correct awareness of their responsibilities, obligations, and rights in paying union fees according to state regulations. 25.3% assessed that awareness has a great influence, and 37.0% assessed that it has a great influence. This proportion accounts for the majority and shows that a significant portion of the units are fully aware of their responsibilities and rights when

paying union fees. However, a small portion is still not fully aware or thinks that awareness of compliance with regulations does not have much influence. The influence of leaders on this awareness can promote compliance with paying union fees on time and ensure the transparency and responsibility of the unit. The data shows that the percentage of high and very influential influences accounts for 54%, while the percentage of no influence, little influence, and normal influences only account for about 45%. This shows that the data greatly affects the level of employer intervention in the financial activities of the grassroots trade union. In fact, employer intervention in the financial activities of the grassroots trade union can cause negative effects. For example, if the employer only supports some union activities when implementing some of their proposed activities. At the same time, in those activities, a certain amount of union funds must be spent. This can affect the rights and interests of employees. With the above data table, we can clearly see the importance of controlling and limiting the level of employer intervention in the financial activities of the grassroots trade union.

The influence of the reputation and image of the local unit on the payment of union dues is very important. The data shows that the rate of high and very high influence accounts for 57.3%, while the rate of no influence, little influence, and normal only accounts for about 40%. This shows that the data greatly influences the payment of union dues of the unit. In fact, the reputation and image of a local unit being highly appreciated will help create trust from customers, partners, and the community. If a unit does not have a good reputation and its image is not highly appreciated, it will be difficult to attract customers and partners, thereby making it impossible to develop business and affecting the payment of union dues according to the law. With the above data table, we can clearly see the importance of maintaining the reputation and image of a local unit. Data analysis helps us better understand the impact of reputation and image on union dues payment, thereby providing solutions to improve and maintain the reputation and image of a unit.

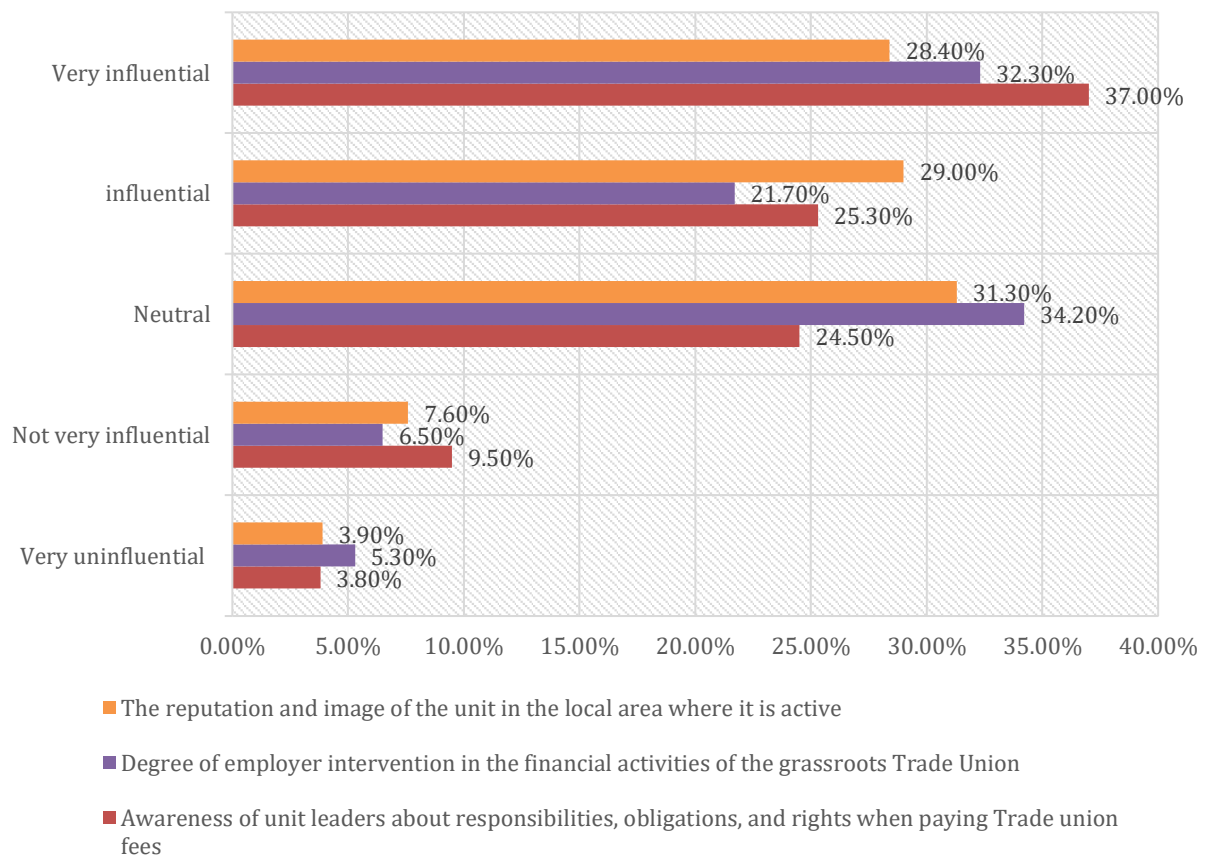


Figure 2: Awareness of compliance with the employer unit's trade union funding payment

The results of the reliability assessment of the subjective factors show that the observed variables reflect the concept well.

Table 3: Assessment of the reliability of the scale of employee awareness and employer awareness of collecting union funds and union dues

| Observation variable | Scale mean if variable excluded | Scale variance if variable is excluded | Variable-Total Correlation | Cronbach's Alpha if variable is excluded |
|---|---------------------------------|--|----------------------------|--|
| Workers' awareness of paying union dues; Cronbach's Alpha= 0.954 | | | | |
| NTNLD1 | 7.44 | 4,552 | .903 | .932 |
| NTNLD2 | 7.42 | 4,659 | .888 | .943 |
| NTNLD3 | 7.43 | 4,520 | .916 | .922 |
| Employers' awareness of paying union dues ; Cronbach's Alpha=0.906 | | | | |
| NTDN1 | 7.40 | 4,439 | .789 | .885 |
| NTDN2 | 7.53 | 4,366 | .810 | .868 |
| NTDN3 | 7.51 | 4,524 | .841 | .843 |
| Union fee collection, union dues; Cronbach's Alpha=0.956 | | | | |
| TCCĐ1 | 7.58 | 4,416 | .904 | .936 |
| TCCĐ 2 | 7.58 | 4,527 | .915 | .929 |
| TCCĐ3 | 7.51 | 4,480 | .899 | .940 |

The results of Table 3 show that the Cronbach's Alpha coefficients of the scale of the factors according to the assessment of the surveyed groups are as follows: Awareness of employees about paying union dues; Cronbach's Alpha = 0.954; Awareness of employers about paying union dues; Cronbach's Alpha = 0.906; Collecting union dues, union funds; Cronbach's Alpha = 0.956. The total correlation coefficients of the observed variables in the scale are all greater than 0.4, and there is no case of removing any observed variable that can make the Cronbach's Alpha of this scale larger than the Cronbach's Alpha of the variable. Therefore, all observed variables are accepted and will be used in the next analysis.

Table 4: Regression model of factors of employee awareness and employer awareness affecting union fee collection and union dues according to employer assessment

| Factor | Unstandardized Beta | | Standardized Beta | t | Sig. |
|---|---------------------|------------|-------------------|--------|------|
| | B | Std. Error | Beta | | |
| Constant | .241 | .052 | | 4,667 | .000 |
| Workers' awareness of paying union dues | .347 | .025 | .351 | 14,119 | .000 |
| Employers' awareness of paying union dues | .602 | .025 | .592 | 23,812 | .000 |

R=0.911; R²=0.830; Adjusted R²=0.830; F= 2515.487 ; Sig.=0.000

The results of the regression model analysis of employee perceptions and employer perceptions affecting union fee collection and union dues in Table 4 show that the significance level value $p < 0.05$ is considered a good model fit. (Arbuckle and Wothke, 1999; Rupp and Segal, 1989). In studies in the social sciences, all proposed causal relationships have a confidence level of 95% ($p = 0.05$) (Cohen, 1988). Thus, the survey results all satisfy the above criteria.

The general regression equation of cognitive factors affecting union fee collection and union dues is as follows:

$$TCCD = 0.241 + 0.602 * NTDN + 0.347 * NTNLD \quad (2)$$

The regression model results show the R-squared coefficient: R is the Pearson correlation coefficient between the dependent variable and the independent variable predicted by the regression model. In this case, the R-value = 0.911, implying that the constructed model explains 91.1% of the variation in union dues and union fees based on the assessed influencing factors. The adjusted R² coefficient is the square of the Pearson correlation coefficient (R) and represents the proportion of variation in the dependent variable that the model explains. In this case, the R² value = 0.830, meaning that the model explains 83.0% of the variation in union dues and union fees. This is important information about the effectiveness of the model.

Adjusted R² (Adjusted R-squared): Adjusted R² adjusts R-squared based on the number of independent variables in the model and the number of observations. The adjusted R² value is usually lower than R², but in this case, adjusted R² = 0.830. It is used to evaluate the model's goodness of fit when independent variables are added. A high adjusted R² value indicates that the model retains good accuracy and predictive ability even with adjustment. F-statistic (F): F-statistic is a test statistic used to test whether a regression model is statistically significant. In this case, the F value = 2515.487, and Sig. = 0.000. A Sig. value below 0.05 (or 5%) is generally considered to be statistically significant. So, in this case, the linear regression model is statistically significant, implying that at least one independent variable in the model has an effect on the dependent variable.

This linear regression model has a fairly high R^2 and adjusted R^2 , implying that it explains a large part of the variation in union revenue. The F-statistic and Sig. values show that the model is statistically significant, allowing us to be confident in its predictive and analytical ability to identify factors affecting union revenue and union dues.

The survey results show that the beta coefficients of the two factors of employee awareness and employer awareness are both positive (+), which shows that the two factors have a positive influence on the collection of union funds. The more aware both employees and employers are of paying union funds, the more fully the union funds are collected. The regression results of subjective factors affecting the collection of union funds and union dues according to each survey subject show that there are differences between the group of employees and employers.

Table 5: Regression model of factors of employee awareness and employer awareness affecting union fee collection and union dues according to employee assessment

| Factor | Unstandardized Beta | | Standardized Beta | t | Sig. |
|---|---------------------|------------|-------------------|-------|------|
| | B | Std. Error | Beta | | |
| Constant | .292 | .147 | | 1,987 | .049 |
| Workers' awareness of paying union dues | .540 | .077 | .534 | 7,042 | .000 |
| Awareness of compliance with union fee payment of employers | .377 | .073 | .393 | 5.185 | .000 |

R=0.897; $R^2=0.804$; Adjusted $R^2=0.804$; F= 277.264; Sig.=0.000

Table 6: Regression model of factors of employee awareness and employer awareness affecting union fee collection and union dues according to employer assessment

| Factor | Unstandardized Beta | | Standardized Beta | t | Sig. |
|--|---------------------|------------|-------------------|--------|------|
| | B | Std. Error | Beta | | |
| Constant | .456 | .143 | | 3,192 | .002 |
| Workers' awareness of paying union dues | .226 | .056 | .261 | 3,999 | .000 |
| Awareness of compliance with union fee payment of the employer | .674 | .064 | .687 | 10,532 | .000 |

R=0.917; $R^2=0.841$; Adjusted $R^2=0.839$; F= 335.927; Sig.=0.000

According to the assessment of employees, the awareness of paying union fees of employees is more important ($\beta=0.540$), while the group of employees evaluates this factor as having a lower level of importance ($\beta=0.226$). Meanwhile, the factor of awareness of compliance with paying union fees of the employer is evaluated as more important by the employer ($\beta=0.626$), while in the assessment of employees, the beta coefficient is much lower ($\beta=0.377$). The above results show that employees are always aware that union fees depend on the awareness, voluntary behavior, and responsibility of the participating union members. From the perspective of employers, awareness of compliance with paying union fees of the employer is important. This opinion comes from the fact that a large proportion of the outstanding union dues and late payment of union dues are due to employers not completing payments according to regulations.

The influence of union members' awareness of compliance with paying union dues on the decision to pay union dues shows that the percentage of "Highly influential" and "Very influential" accounts for 30.3% and 27.0% of the total number of union members surveyed. With this percentage, we can see that 57.3% of union members highly appreciate the awareness of compliance with paying union dues. This shows that union members have recognized the importance of paying union dues and have shown active support for the activities of the union organization. In fact, the awareness of compliance with paying union dues is an important factor in maintaining and developing the union organization. Union members who are highly aware of this often pay union dues on time and at the right level, helping the union organization have enough resources to carry out activities and projects and take care of the interests of union members. This may be correlated with union members clearly perceiving their roles and benefits when participating in the Trade Union and having a high sense of responsibility in maintaining the operation of this organization.

Table 7: Comparison of the impact of employees' awareness of paying union dues on the results of collecting union dues according to the assessment of the two surveyed groups

| | Worker | | Employers | | Total | |
|--|--------|-------|-----------|-------|-------|-------|
| | Mean | St.d | Mean | St.d | Mean | St.d |
| NTNLD1. Union members are fully aware of their personal rights and obligations when participating in the Trade Union organization. | 3.58 | 1,031 | 4.09 | 1,030 | 3.70 | 1.111 |
| NTNLD2. The relationship between the level of union dues and the benefits of union members from trade union organizations | 3.67 | 1,005 | 4.03 | 1,056 | 3.73 | 1,097 |
| NTNLD3. Union members' awareness of compliance with paying union dues | 3.64 | 1,053 | 4.05 | 1,077 | 3.71 | 1.108 |

The results of the comparative analysis based on the average score show the assessment of the level of influence of the factor Workers' awareness of paying union dues, showing that the average score of the total column is between 3.70 and 3.73. The average scores of the items are in a relatively close range, showing stability and uniformity in the assessment between observations. The level of influence of the observations is quite concentrated.

Comparing the average score of the items with the evaluation level of the two groups, we see that in this case, the group of employers with the average score (from 4.03 to 4.09 points) is higher than the group of employees with the average score (from 3.5 to 3.6 points). The difference in the average score between the two groups may have practical significance. The high score of the group of employers highly appreciates the role of union members in the formation of the union fund because this is one of the most important sources of funds forming the budget of the union organization. For employees, the level of influence is lower because they are very aware of the responsibility to pay union fees when joining the organization. This is obvious, and employees accept to pay fees to join an organization that represents their legitimate and legal rights and interests.

Researching employers' awareness of compliance with paying union fees is important because it directly affects the collection of union fees. If units have a high level of compliance, collecting union fees will be easier and more effective, thereby providing the Union with financial resources to carry out activities to support and protect the rights of employees. The results in Table 6 show that the average score of the total column ranges from 3.70 to 3.82 points. This shows that the ideas related to employers' awareness of compliance with paying union fees and the results of collecting union fees are rated quite highly, and the contents are highly focused. Comparing each idea with the assessment of employees and employers shows that the employer group has a higher average score. This shows that the employer group has the best awareness of compliance with paying union fees compared to other groups in terms of collecting union fees. In fact, improving the awareness of employers in paying union dues will help increase resources for unions, thereby better serving and protecting the rights and interests of employees. The fact that the group of employers with the highest average score also shows that this group is fully and clearly aware of the importance of employers in collecting union dues. This raises the issue of the need to improve communication activities further for employers about their roles and positions as well as the trade union organization.

Table 8: Comparison of employers' awareness of compliance with union fee payment to union fee collection results of the two surveyed groups

| | Worker | | Employers | | Total | |
|---|--------|-------|-----------|------|-------|-------|
| | Mean | St.d | Mean | St.d | Mean | St.d |
| NTDN1 Unit leaders' awareness of responsibilities, obligations, and rights when paying union fees | 3.68 | 1,120 | 4.18 | .971 | 3.82 | 1.141 |
| NTDN2 Level of employer intervention in the financial activities of the grassroots trade union | 3.59 | 1.125 | 3.80 | .976 | 3.69 | 1,144 |
| NTDN3 Reputation and image of the unit in the locality where it operates | 3.70 | 1,085 | 3.98 | .964 | 3.70 | 1,078 |

5. CONCLUSION AND RECOMMENDATIONS

The Vietnam Trade Union Organization has increasingly demonstrated and affirmed its role and position as a socio-political organization, representing, caring for, and protecting the legitimate and legal rights and interests of workers, promptly resolving pressing issues, and contributing to building harmonious, stable, and progressive labor relations in enterprises. These activities have contributed to creating positive changes in the awareness as well as in the actions of union officials, union members, and workers. Trade union finance has increasingly promoted its role as a management tool to help the organization successfully complete its tasks. Its mission is the

role and position as a socio-political organization representing, caring for, and protecting the legitimate and legal rights and interests of workers, promptly resolving pressing issues, and contributing to building harmonious, stable, and progressive labor relations in enterprises. With increasingly scientific, public, transparent, and grassroots-oriented methods of revenue - expenditure and financial allocation, the Vietnam General Confederation of Labor has a necessary resource to innovate, improve the effectiveness of trade union activities, and attract more and more workers to join the trade union.

To ensure that the union's financial resources are strong enough, it is necessary to increase the collection of union funds and union dues effectively, especially to raise awareness of those who pay union funds and union dues. With the research results in part 4 below, here are some implications and policies that the article would like to propose:

Firstly, **it** raises awareness, consciousness, and responsibility in people. Using labor and union members to pay union fees and union dues. Awareness level, consciousness, and responsibility of employees The use of labor and union members all affect the payment of union funds and union dues. Therefore, propaganda and dissemination for employers and employees is extremely necessary. Propaganda for each employee working in all economic sectors to fully understand the goals, meanings, and importance of trade union organizations for the development of enterprises. Trade union organizations should propagate to employers and employees through the following forms: (i) Develop specific action programs and deploy them to affiliated enterprises and grassroots unions for implementation, in which the grassroots is identified as the main area to propagate the law to workers, with the target of 100% of employers and employees knowing about trade union organizations ; (ii) For grassroots trade unions that do not have the conditions to gather workers to study, the Standing Committee of the district/county labor federation directs the Executive Committee of the grassroots trade union in many diverse and rich forms such as loudspeakers, distributing propaganda documents, legal handbooks for workers to study and learn the law themselves ; (iii) Regularly consolidate and enhance the role of grassroots trade union organizations; constantly innovate, organize many practical and effective activities; focus on performing well the function of representing, caring for, protecting the legitimate and legal rights and interests of union members and workers, contributing to building harmonious, stable and progressive labor relations at enterprises in the area of operation; (iv) Organize many practical activities to care for the material and spiritual life of workers, so that the unit as well as workers can see the role of the Trade Union Organization.

Secondly, the mechanism and sanctions for units that violate the obligation to pay union fees must be perfected. In the coming time, the Vietnam General Confederation of Labor and trade unions at all levels need to continue to study, complete, supplement sanctions, and develop and promulgate specific penalty mechanisms for units that do not strictly comply with regulations on the collection and use of trade union finances. The current penalty level for enterprises that do not fully fulfill their obligations to pay trade union fees is still too low compared to the amount of outstanding fees, which is not enough to deter violating enterprises. First of all, it is necessary to specify violations in implementing the obligation to pay trade union fees of units, both administrative and production and business. It is necessary to specify the late payment time; the amount of fees paid is not enough, or the funds have been fully allocated for grassroots trade unions, but the payment to the General Confederation is not in accordance with the prescribed rate. In cases where grassroots trade union fees have been completed, the rate of payment to the General Confederation of Labor of FDI enterprises currently needs to be corrected.

Therefore, it is necessary to stipulate that each form of violation and each level of violation will have different sanctions, and it is not advisable to equate the forms and levels of violations as is currently the case. In addition to using administrative methods to strengthen the deterrent sanction mechanism, it is necessary to improve the mechanism to encourage trade union organizations in enterprises, especially enterprises with foreign direct investment (FDI) and non-state enterprises that have not yet established trade unions. This incentive mechanism needs to be diverse and directly impact the interests of enterprises. For example, it is possible to issue preferential interest rate mechanisms in the use of loans, incentives in handling administrative procedures, creating an investment environment for enterprises that comply with and pay full trade union fees, and have activities that effectively use this financial resource. Fulfilling the obligation to pay trade union fees reflects the social responsibility of enterprises towards the Government and employees. Therefore, there should be a mechanism to commend these enterprises in the mass media, which can be commended on the websites of the provincial People's Committee, the Provincial Labor Federation, or in coordination with the General Department of Taxation to commend the General Department's website. These mechanisms will help enterprises build their image and increase their reputation and brand in the market without spending on marketing costs. Only when enterprises see the economic benefits and other benefits gained in fulfilling their social responsibilities to employees through fulfilling their obligation to pay full union fees will they voluntarily comply with this regulation?

Thirdly, coordination with ministries, departments, branches, and professional agencies at the same level should be strengthened in collecting trade union finances.

This is an effective solution to reduce revenue loss, based on public data on the software system collected through the Vietnam Trade Union account, the results of collecting union fees of each unit to serve the work of urging, comparing, checking, especially coordinating with Tax, Social Insurance, Inspection, Audit, Police agencies... in collecting and collecting union fees of enterprises and proposing sanctions and lawsuits against violating units.

This study only examines the cognitive impact of employers' and employees' compliance with paying union dues. However, trade union fund collection may be influenced by various factors such as The System of Financial Policies of the Trade Union, Information Technology, Control of Trade Union Fund Collection, Coordination with Ministries and Functional Departments at the Same Level, Capacity of Trade Union Finance Officers, Support and Propaganda Activities. Therefore, future research could extend the study period and explore the impact of additional factors to strengthen trade union fund collection.

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