



## THE SECOND INTERNATIONAL CONFERENCE ON SCIENTIFIC, ECONOMIC AND SOCIAL ISSUES

### DIGITAL TRANSFORMATION, COOPERATION AND GLOBAL INTEGRATION IN THE NEW NORMAL

#### SPONSORS

**Sacombank**  
Đồng hành cùng phát triển



FINANCIAL PUBLISHING HOUSE

## TABLE OF CONTENT

### APPLICATION OF TECHNOLOGY AND BIG DATA IN THE FIELDS OF FINANCE, ACCOUNTING AND AUDITING IN THE CONTEXT OF GLOBALIZATION

BANK RUN AND SILICON VALLEY BANK .....	1
Lam Dang Xuan Hoa, Ho Minh Khoa, Huynh Vo Nhat Linh .....	1
BIG DATA AND INTELLECTUAL PROPERTY RIGHTS.....	14
Le Thi Minh, Vo Trung Hau .....	14
THE EFFICIENCY OF THE INTERNAL CONTROL SYSTEM IN RISK MANAGEMENT AT THE NAM A COMMERCIAL JOINT STOCK BANK .....	23
Truong Thanh Loc, Tran Ngoc Thanh.....	23
VIETNAM - AUSTRALIA ECONOMIC AND TRADE COOPERATION IN THE NEW NORMAL: OPPORTUNITIES AND CHALLENGES FOR VIETNAMESE INVESTORS.....	30
Nhu Nguyen Phuc Quynh*, Anh Nguyen Thi Nguyet, Duy Nguyen Anh .....	30
IMPACTS OF CREDIT GROWTH AND CREDIT RISK ON THE PROFIT OF VIETNAM JOINT STOCK COMMERCIAL BANKS .....	43
Dao Le Kieu Oanh*, Tran Thi Huong Ngan .....	43
FACTORS AFFECTING CUSTOMERS' DECISIONS TO USE E-BANKING AT JOINT STOCK COMMERCIAL BANKS IN HO CHI MINH CITY .....	57
Nguyen Duy Khanh <sup>1</sup> , Pham Quoc Tham <sup>2</sup> .....	57
HOW CHINA_USA POLITICAL TENSIONS AFFECT STOCK MARKET RETURN OF CHINA AND THE USA? A QUANTILE VAR CONNECTEDNESS APPROACH .....	70
Hao Wen Chang <sup>1</sup> , Tsangyao Chang <sup>2</sup> and Mei-Chih Wang <sup>3</sup> .....	70
BANKING HUMAN RESOURCES BEFORE THE DEVELOPMENT OF ARTIFICIAL INTELLIGENCE AI .....	92
Nguyen Huynh Chi.....	92
IMPROVE THE QUALITY OF TRAINING THROUGH IMPROVEMENT OF STUDENT TESTING AND ASSESSMENT – CASE IN ACCOUNTING BRANCH, UNIVERSITY OF ECONOMICS AND FINANCE .....	102
Thuy Thi Ha .....	102
ACTIVITIES OF DIGITAL TRANSFORMATION IN VIETNAMESE COMMERCIAL BANKS: AN OVERVIEW DURING THE COVID-19 RECOVERY PERIOD.....	109
Nguyễn Thị Quỳnh Châu, Đào Lê Kiều Oanh .....	109
OPPORTUNITIES AND CHALLENGES FOR VIETNAM IN ATTRACTIVE FDI IN GLOBAL MINIMUM CORPORATE TAX IMPLEMENTATION .....	117
Ngo Hoang Thong .....	117

## **DIGITAL ECONOMY IN VIETNAM, TRENDS AND POTENTIABILITY**

DEVELOPING SMART HOME MODEL FOR APARTMENTS IN HO CHI MINH CITY BASED ON INTERNET OF THINGS (IoT) TECHNOLOGY .....	182
Dang Thanh Thuy <sup>1</sup> , Nguyen Thanh Dien <sup>2</sup> .....	182
TRANSPARENCY OF ACCOUNTING INFORMATION OF CONSTRUCTION ENTERPRISES IN HO CHI MINH CITY – CASE STUDY OF APPLICATION OF ACCRUAL ACCOUNTING .....	193
Truong Thanh Loc <sup>1*</sup> , Pham Thi Yen Nhi <sup>2</sup> .....	193
FACTORS AFFECTING THE QUALITY OF FINANCIAL STATEMENTS OF MANUFACTURING ENTERPRISES IN HO CHI MINH CITY .....	207
Truong Thanh Loc <sup>*</sup> , Dang Nguyen Tuong Han, Nguyen Ngoc Mai Phuong, Nguyen Thi Quynh Huong .....	207
THE CRITICAL FACTORS OF COLLEGE STUDENTS' INTENTION TO USE METAVERSE TECHNOLOGY FOR SUBJECTS RELATED TO IMPORT-EXPORT LEARNING .....	221
Van Thuy Nguyen Ho, Chau The Huu, Luan Thanh Nguyen <sup>*</sup> .....	221
CONSUMER PERCEPTION ABOUT THE SUSTAINABILITY COMMITMENT OF LUXURY BRANDS IN VIETNAM AND CHINA MARKETS.....	233
Tran Minh Tu <sup>1</sup> .....	233
INFLUENCE OF WOM AND EWOM IN MAKING DECISION BUYING GOODS .....	247
Doan Anh Tu <sup>1</sup> , Kim Phi Rum <sup>2</sup> , Nguyen Pham Hai Ha <sup>3</sup> .....	247
DIGITAL ECONOMY AND DEVELOPMENT POTENTIAL IN VIETNAM.....	257
Hoang Thi Chinh, Nguyen Hoang Phan .....	257
BLOCKCHAIN APPLICATION IN MODERN LOGISTICS: INTERNATIONAL EXPERIENCE AND SOME RECOMMENDATIONS FOR VIETNAM .....	266
Nguyen Nu Tuong Vi.....	266
FACTORS AFFECTING THE DEVELOPMENT OF THE DIGITAL ECONOMY IN VIETNAM .....	272
Vo Tien Si .....	272
LEGAL FRAME FOR THE OPERATION OF THE REAL ESTATE BUSINESS UTILIZING THE BLOCKCHAIN PLATFORM IN VIETNAM.....	284
Le Thi Khanh Linh.....	284

## **DIGITAL TRANSFORMATION – COOPERATION – GLOBAL INTEGRATION IN BUSINESS**

FACTORS INFLUENCING BUSINESS ACCEPTANCE OF INDUSTRY 4.0 TECHNOLOGY APPLICATIONS IN DONG NAI PROVINCE.....	291
Thanh-Thu Vo*, Minh-Huong Tang.....	291
DIGITAL ORIENTATION, INNOVATION CAPABILITY AND FIRM PERFORMANCE: A PROPOSAL RESEARCH MODEL .....	298
Nguyen Van Hau .....	298
PREDICTION OF STUDENT'S BEHAVIORAL INTENTION TO USE SMART LEARNING ENVIRONMENT: A COMBINED MODEL OF SELF-DETERMINATION THEORY AND TECHNOLOGY ACCEPTANCE .....	309
Nguyen Thi Hai Binh <sup>1</sup> , Dao Y Nhi <sup>2</sup> , Nguyen Thanh Luan <sup>3</sup> , Dang Quan Tri <sup>4</sup> .....	309
THE PEDAGOGICAL IMPACT OF GRAMMARLY ON EFL WRITING COMPETENCY: AN EMPIRICAL INVESTIGATION IN HIGHER EDUCATION CONTEXT. ....	323
Nguyen Thi Hong Lien <sup>1</sup> , Nguyen Truong Gia Minh <sup>2</sup> , Nguyen Ngoc Vu <sup>3*</sup> .....	323
FACTORS AFFECTING PURCHASING DECISION OF THE YOUTH ON TIKTOK .....	336
Ngoc Pham <sup>1</sup> , Thanh Cong Tran*.....	336
FACTORS AFFECTING OCCUPATIONAL SAFETY BEHAVIORS OF WORKERS DIRECT PRODUCTION AT CU CHI POWER COMPANY.....	345
Minh Luan Le, Thi Trang Tran.....	345
CORPORATE SOCIAL RESPONSIBILITY AND EMPLOYEES' ORGANIZATIONAL CITIZENSHIP BEHAVIOUR.....	355
Nguyen Xuan Hung <sup>1</sup> , Ha Le Thu Hoai <sup>1</sup> , Nguyen Huu My Truc <sup>2&amp;3</sup> , Pham Tan Nhat <sup>2&amp;3</sup> .....	355
THE INNOVATION CAPACITY - THE ROLE OF LEADERS OF SMALL AND MEDIUM ENTERPRISES IN HO CHI MINH CITY, VIETNAM.....	365
Huynh Nhut Nghia .....	365
PEOPLE'S THOUGHTS ON THE IMPACT OF ARTIFICIAL INTELLIGENCE ON BUSINESS .....	376
Ton Nguyen Trong Hien, Bui Tuyet Anh .....	376
FACTORS AFFECTING BRAND SWITCHING INTENTION IN THE CONTEXT OF HIGHER EDUCATION IN VIETNAM .....	382
Ly Dan Thanh, Nguyen Phu Quoi, Tran Hoang Nam, Vo Hong Son, Nguyen Ngoc Thuy Tien .....	382
ENHANCE THE DIGITAL COMPETITIVENESS .....	398
Tran Quang Canh, Hoang Thi Chinh.....	398

ASSESSING PATIENT SATISFACTION (BRAND) AFTER THE COVID-19 PANDEMIC AT THU DUC CITY HOSPITAL.....	408
Nguyen Hoang Dung <sup>1*</sup> , Nguyen Huynh Bao An <sup>2</sup> , Van Phuong Trang <sup>2</sup> .....	408
INDUSTRIAL AND HUMAN RESOURCES FORM THE FOUNDATION FOR BINH DUONG'S SUSTAINABLE ECONOMIC DEVELOPMENT .....	408
Hoang-An Nguyen .....	417
IMPACT OF ORGANIZATIONAL FAIRNESS ON THE EMPLOYEES' KNOWLEDGE SHARING IN TRAVEL AND TOURISM ENTERPRISES IN HO CHI MINH CITY .....	426
Le Thi Nhu Quynh <sup>1,2</sup> , Le Thi Giang <sup>2</sup> , Truong Quang Dung <sup>1</sup> .....	426
THE EFFECT OF PERSONAL MOTIVATION ON THE TACIT KNOWLEDGE SHARING BEHAVIOR OF 5-STAR HOTELS' EMPLOYEES IN HO CHI MINH CITY .....	440
Le Thi Giang, Nguyen Bach Hoang Phung.....	440
DIGITAL COMPETITIVENESS AND OPERATIONAL EFFICIENCY OF ENTERPRISES IN THE DIGITAL ERA: THE CASE OF VIETNAMESE ENTERPRISES .....	453
Diep Nguyen Thi Ngoc <sup>1*</sup> , Canh Quang Tran <sup>2</sup> , Anh Bach Hoang Ngoc <sup>1</sup> .....	453
FACTORS INFLUENCING PARENTS' SELECTION OF PRIVATE PRESCHOOLS IN THU DUC CITY .....	466
Thi-Trang Tran <sup>1</sup> , Thi-My-Dung Pham <sup>2</sup> , Thi-Bich-Diep Le <sup>1*</sup> .....	466

## **RECOVERY COMMUNICATIONS IN THE TOURISM AND HOSPITALITY INDUSTRY AFTER THE COVID-19 PANDEMIC**

DEVELOPING A SPIRITUAL TOURISM DESTINATION IMAGE MEASUREMENT SCALE OF AN GIANG .....	474
Nguyen Vuong Hoai Thao <sup>1</sup> , Nguyen Quyet Thang <sup>2</sup> .....	474
PROSPECTS OF VIRTUAL REALITY TOURISM APPLICATION IN VIETNAM TOURISM PROMOTION .....	487
Nguyen Thi Hong Ha, Pham Thi Huong Giang.....	487
PERSONALIZATION TRAVEL TRENDING IN HO CHI MINH CITY IN THE CONTEXT OF POST COVID-19 .....	497
Duong Bao Trung.....	497
IMPACTS OF MEDIA ON CUSTOMERS' DECISION TO CHOOSE FOOD AND BEVERAGE SERVICES POST THE COVID-19 PANDEMIC .....	511
Nguyen Thi Bich Van .....	511
DIGITAL TRANSFORMATION APPLICATION TO PROMOTE THE RECOVERY AND DEVELOPMENT OF INBOUND TOURISM IN HO CHI MINH CITY .....	521
Tran Trong Thanh .....	521
VIETNAM TOURISM AFTER COVID-19 PANDEMIC .....	527
Nguyen Hoang Phan <sup>1</sup> , Hoang Thi Chinh <sup>2</sup> .....	527
NAVIGATING THE EVOLVING LANDSCAPE OF SOCIAL MEDIA DATA MINING AND PRIVACY .....	537
Pham Thai Hien .....	537
THE CORRELATION BETWEEN STUDENT SELF-REPORTED GENERAL WELL-BEING AND PERCEIVED SUPPORT FROM FRIENDS, TEACHERS, AND UNIVERSITY .....	545
Virginia Kelsey <sup>1</sup> , Đặng Thị Mai Ly <sup>2*</sup> , Nguyễn Anh Khoa <sup>2</sup> , Nguyễn Văn Tường <sup>2</sup> .....	545

## **DIGITAL VERSUS NON- DIGITAL**

PROVIDING CONVENIENCE TO CUSTOMERS IN THE DIGITAL MARKETING ERA: OBSERVATIONS FROM COMMERCIAL BANKS IN HO CHI MINH CITY .....	556
Nguyen Quang Trung .....	556
VIRTUAL REALITY: AN INNOVATIVE TOOL IN TOURISM EXPERIENTIAL MARKETING .....	564
Thanh Nguyen Ngoc Le <sup>1</sup> , Khuong Thanh Nguyen <sup>2</sup> .....	564
THEORETICAL CONCEPTS OF STRATEGIC POSITIONING FOR PLACE BRANDING: A CASE STUDY OF DONG THAP PROVINCE .....	580
Phan Bao Giang.....	580
LITERATURE REVIEW ON THE IMPACT OF DIGITAL MARKETING ON VIETNAM'S SMALL AND THE MEDIUM BUSINESS ENTERPRISES (SMEs) .....	587
Lê Kim Nguyên * .....	587

## **CHALLENGES FACED BY TEACHERS IN NON-TRADITIONAL EDUCATION**

PROPOSE AN ONLINE TEACHING COMPETENCE SCALE FOR UNIVERSITY LECTURERS .....	596
Duong Thi Kim Oanh*, Dang Thi Dieu Hien .....	596
EXAMINE USAGE OF LEARNING MANAGEMENT SYSTEMS (LMSS) BY FACULTY STAFF AT UNIVERSITY OF ECONOMICS (UEF) AND FINANCE WITH EXPANDED TECHNOLOGY ACCEPTANCE MODEL (TAM).....	608
Ha Truong Minh Hieu, Ngo Minh Hai*, Mach Tran Huy.....	608



**DIGITAL TRANSFORMATION**  
**AN INDISPENSABLE EVOLUTION FOR SUSTAINABLE CORPORATES**

FACTORS AFFECTING THE APPLICATION OF STRATEGIC MANAGEMENT ACCOUNTING AT MANUFACTURING ENTERPRISES IN BINH DUONG PROVINCE .....	618
Truong Thanh Loc <sup>1*</sup> , Nguyen Thi Thanh Truc <sup>2</sup> .....	618
HRM DIGITAL TRANSFORMATION: TAKING A ROAD OF SUCCESSION PLANNING ..	629
Trương Phan Hoàng Anh, Giang Ngọc Anh.....	629
THE IMPLICATION OF CONTACTLESS SERVICE AS A TOOL TO IMPROVE CUSTOMER REVISIT INTENTION .....	640
Linh, Nguyen Duy Yen* .....	640
TOURISM BRAND LOVE IN THE DIGITAL AGE: THE ROLE OF ONLINE TOURIST EXPERIENCES, TOURIST-BRAND RELATIONSHIP QUALITY AND SUSTAINABILITY .....	651
Thanh Nguyen Ngoc Le .....	651
CONDUCTING FOCUS GROUPS IN CROSS-CULTURAL SCHOLARSHIP OF TEACHING AND LEARNING (SoTL): A COMPARATIVE CASE STUDY .....	662
Punithan Moganathas <sup>1</sup> , Jenny Hill <sup>2</sup> , Andy V.-M. Kok <sup>2</sup> , Matt Barr <sup>2</sup> , Ruffin Relja <sup>2*</sup> , Philippa Ward <sup>2</sup> , Duong Tran Quang Hoang <sup>3</sup> , Quynh Phuong Tran <sup>3</sup> .....	662
LEVERAGING DIGITAL TRANSFORMATION FOR SUSTAINABLE CORPORATE EVOLUTION IN VIETNAM .....	677
Nguyen, Tan Dat <sup>1</sup> , Le, Dinh Thang <sup>2</sup> .....	677

## INFORMATION TECHNOLOGY AND APPLICATIONS

FB-PROPHET MODEL FOR TIME SERIES FORECASTING IN SALES .....	691
Thanh Cong Tran .....	691
USING AI CODE IN C# PROGRAMMING .....	698
Nguyen Ha Giang.....	698
DETERMINANTS OF CONTINUANCE USAGE INTENTION OF MOBILE FOOD ORDERING APPLICATIONS (MFOAS) AMONG VIETNAMESE USERS: THE MEDIATING ROLE OF E- SATISFACTION .....	705
Lam Hoang Phuong <sup>1*</sup> , Nguyen Thi Kim Lien <sup>2</sup> , Tien Hung Nguyen <sup>3</sup> , Vinh Long Nguyen <sup>4</sup> .....	705
DECODING MARKETING INSIGHT: INSIGHT FROM OUTSIDE.....	718
Hoàng Thị Hằng, Trần Thành Công* .....	718
DIGITAL DISRUPTION AND DATA SECURITY: HOW FINTECH IS RESHAPING BANKING ...	724
Hoàng Văn Hiếu, Trần Ngọc Thiên Ngân.....	724

## **TRENDS AND ISSUES IN ENGLISH LANGUAGE EDUCATION AND RESEARCH**

EFL LEARNERS' ATTITUDES AND LEARNING ENGAGEMENT IN COMMUNICATIVE GAME-BASED GRAMMAR TEACHING .....	736
Nguyen Thi Thanh Huyen <sup>1</sup> , Tran Quoc Thao <sup>2</sup> .....	736
APPROACHES TO TEACHING L2 LISTENING:.....	749
CLOSING THE GAP BETWEEN REAL-LIFE AND CLASSROOM-BASED LISTENING .....	749
Luu Thi Mai Vy .....	749
DEFINING ROLES OF STUDENT ENGAGEMENT IN THE 21ST CENTURY LANGUAGE CLASSROOM .....	755
Ho Xuan Tien, Duong My Tham.....	755
EFL STUDENTS' ATTITUDES AND LEARNING INVESTMENT IN PORTFOLIO - BASED ENGLISH WRITING LEARNING: A LITERATURE REVIEW .....	763
Ly Gia Huy <sup>1</sup> , Tran Quoc Thao <sup>2</sup> .....	763
EXPLORING EFL LEARNER IDENTITIES IN PROJECT-BASED LANGUAGE LEARNING AT A HIGH SCHOOL IN AN GIANG PROVINCE .....	774
Nguyen Hong Thien <sup>1</sup> , Tran Quoc Thao <sup>2</sup> .....	774
THE VALUES OF SYNTACTIC COMPLEXITY IN ACADEMIC WRITING: A LITERATURE REVIEW .....	791
THE ISSUE OF AMBIGUITY IN THE ENGLISH LANGUAGE.....	801
Nguyen Dinh Tuan .....	801
RESEARCH PERSPECTIVES ON JUNIOR HIGH SCHOOL EFL STUDENTS' MOTIVATION IN ENGLISH LANGUAGE LEARNING .....	812
Huynh Thanh Nhon <sup>1</sup> , Tran Quoc Thao <sup>2</sup> .....	812
EXPLORING THE INFLUENCE OF WRITING ANXIETY ON VIETNAMESE ESL UNDERGRADUATES' WRITING PERFORMANCE: A QUANTITATIVE STUDY.....	821
Nguyen Ngoc Nguyen, Nguyen Hoang Phan.....	821
THE APPLICATION OF THE “FLIPPED CLASSROOM” MODEL IN TEACHING ENGLISH IN THE VIETNAMESE UNIVERSITY EDUCATION ENVIRONMENT .....	838
THE USE OF RESOURCE MANAGEMENT STRATEGIES IN EFLFLIPPED CLASSROOMS .....	847
Nguyen Quynh Thao Vy <sup>1,*</sup> , Duong My Tham <sup>2</sup> .....	847
INSIGHTS INTO ENGLISH MAJOR STUDENTS' USE OF PHRASAL VERBS IN ACADEMIC WRITING.....	860
Do Thi Thanh Thuy, Tran Quoc Thao .....	860

## **LAW IN THE CONTEXT OF INTERNATIONAL INTEGRATION**

LEGALISING INTELLECTUAL PROPERTY INFRINGEMENTS IN RUSSIA – A WAR TACTIC IN THE CONTEXT OF RUSSIA’S INVASION OF UKRAINE.....	869
Bui Thi Hong Ninh* .....	869
MODEL OF ASSET REGISTRATION WORLDWIDE AND LESSONS FOR VIETNAM IN IMPROVING ASSET REGISTRATION LAWS.....	880
Vu Anh Sao <sup>1,2</sup> , Nguyen Thi Xuan Mai <sup>2</sup> .....	880
LEGAL ISSUES ARISING FROM THE DEVELOPMENT, IMPLEMENTATION, AND USE OF ARTIFICIAL INTELLIGENCE (AI) - INTERNATIONAL EXPERIENCES AND LESSONS FOR VIETNAM .....	887
Le Hoang Minh Huy*, Nguyen Thi Thu Ha, Dao Trong Duc, Ky Dieu Linh, Bui Thi Thuy Linh, Nguyen Nam Trung.....	887
SOUTH KOREA’S EXPERIENCES ON PROPERTY REGISTRATION LAW - LESSONS FOR VIETNAM .....	896
Vu Anh Sao, Pham Huynh Bao Oanh.....	896
THE RISE OF REMOTE WORK: LEGAL CHALLENGES AND IMPLICATIONS FOR EMPLOYMENT LAW IN VIETNAM .....	903
Nguyen Thi Xuan Mai <sup>1</sup> , Nguyen Thi Ngoc Loan <sup>2</sup> .....	903
CHALLENGES AND RECOMMENDATIONS FOR THE LEGAL FRAMEWORK IN THE EMERGING AGE OF ARTIFICIAL INTELLIGENCE.....	910
Nguyen Thi Thu Trang .....	910
THE IMPACTS OF GLOBAL MINIMUM TAX ON FOREIGN DIRECT INVESTMENT (FDI) CORPORATIONS IN VIETNAM.....	921
Trần Ngọc Thanh <sup>1</sup> .....	921
CROSS-BORDER E-COMMERCE ACTIVITIES AND TAX MANAGEMENT ISSUES .....	933
Le Huynh Phuong Chinh, Ngo Thi Khanh Linh, Pham Ngoc Lan Anh.....	933
EXPERIENCE IN KOREA AND CHINA ON TAX MANAGEMENT FOR CROSS-BORDER E-COMMERCE ACTIVITIES .....	941
Duong Anh Son <sup>1</sup> , Tran Vang Phu <sup>2</sup> .....	941
LEGAL PERSPECTIVE ON REGULATIONS RALATED TO PERSONAL INCOME TAX WHEN EARNING INCOME THROUGH E-COMMERCE PLATFORMS IN VIETNAM, TAKING THE CASE OF INDIVIDUALS DOING BUSINESS THROUGH TIKTOK APPLICATION.....	946
Nguyen Duc Tri <sup>1</sup> , Hoang Minh Châu <sup>2</sup> .....	946
THE COMPATIBILITY ON THE SCOPE OF MUTUAL LEGAL ASSISTANCE (MLA) IN CRIMINAL MATTERS AND THE CONDITIONS OF REFUSAL MLA IN CRIMINAL MATTERS BETWEEN VIETNAMESE LAW AND INTERNATIONAL TREATIES WHICH VIETNAM HAS SIGNED. ....	956

Pham Huynh Bao Oanh.....	956
TAX POLICY FOR E-COMMERCE OF COUNTRIES IN THE WORLD AND RECOMMENDATIONS TO VIETNAM.....	967
Nguyen Thanh Minh Chanh, Ha Thi Van Anh, Pham Lam Tam Nhu .....	967
LEGAL REGULATIONS FOR ENTERPRISE OBLIGATIONS TO PROVIDE INFORMATION ON E-COMMERCE PLATFORM .....	974
Truong Kim Phung*, Nguyen Hoang Chuong .....	974
“ROBOT TAX” – RECOMMENDATIONS FOR VIETNAM.....	981
Gian Thi Le Na, Pham Phuong Doanh.....	981
WTO APPELLATE BODY REFORM IN THE CONTEXT OF ESCALATING GEOPOLITICAL TENSIONS.....	988
Nguyen Nam Trung.....	988

IMPACTS OF STATE OWNERSHIP AND BUSINESS CHARACTERISTICS ON TAX AVOIDANCE: EVIDENCE IN VIETNAM.....	128
Huyen Ngoc Nguyen, Thanh Dan Bui .....	128
RUSSIA'S IMPACTS AND SCENES ON BEING BANNED FROM SWIFT .....	143
Lam Dang Xuan Hoa <sup>1</sup> , Phan Ngoc Anh <sup>2</sup> .....	143
THE ROLE OF ACCESS TO FINANCE AND THE ENTREPRENEURIAL INTENTION OF YOUNGERS IN THE SOUTHWESTERN PROVINCE, VIETNAM.....	151
Vu Truc Phuc*, Nguyen Dang Hat, Nguyen An Phu, Dao Le Kieu Oanh .....	151

## THE RISE OF REMOTE WORK: LEGAL CHALLENGES AND IMPLICATIONS FOR EMPLOYMENT LAW IN VIETNAM

*Nguyen Thi Xuan Mai<sup>1</sup>, Nguyen Thi Ngoc Loan<sup>2</sup>*

*Ho Chi Minh University of Economics and Finance  
maintx@uef.edu.vn*

### **Abstract**

*This research paper delves into the legal intricacies surrounding remote work in Vietnam, specifically focusing on the impact on employment relationships and policy recommendations. A comprehensive analysis of remote work is presented, elucidating its escalating adoption propelled by technological advancements and evolving work dynamics. The study meticulously examines how remote work affects employment relationships. By scrutinizing the existing labor laws, significant gaps and challenges in the legal framework are identified, necessitating policy interventions. In addition, this study strongly advocates for the implementation of pertinent policies that cultivate an enabling legal environment for remote work in Vietnam. Key policy recommendations encompass the establishment of clear guidelines governing remote work arrangements and the provision of robust legal protection mechanisms for remote workers. The findings of this research not only enhance the understanding of the legal implications of remote work in Vietnam but also provide valuable insights to guide policy development. Furthermore, it underscores the imperative nature of adapting labor laws to align with the evolving work landscape and ensuring remote workers' holistic well-being and rights.*

**Keywords:** *Remote Work; Classification of workers; Work safety; Mental health.*

### **1. Introduction**

Remote work, also known as telecommuting or teleworking, has emerged as a significant phenomenon in today's rapidly evolving work environment (Armache et al., 2022). With technological advancements and the increasing need for flexibility and work-life balance, remote work has gained popularity worldwide, including in Vietnam (Hao, 2022). This section of the paper will provide an overview of the background and significance of remote work in Vietnam (Lee et al., 2021).

Over the past decade, Vietnam has experienced significant economic growth and witnessed transformative changes in the workplace (Hang, 2022). The traditional office-based work model is gradually being challenged by the emergence of remote work arrangements (Cunningham et al., 2018). Remote work refers to a working setup where employees have the flexibility to carry out their job duties from a location outside the traditional office environment, utilizing technology to stay connected and collaborate with their colleagues (Jalagat & Jalagat, 2019). The rapid adoption of digital technologies and the COVID-19 pandemic have accelerated the shift toward remote work in Vietnam (Hao, 2022). The pandemic served as a catalyst, forcing organizations and employees to quickly adapt to remote work arrangements to ensure business continuity and employee safety (Cunningham et al., 2018). This has led to a newfound recognition of remote work's potential benefits and challenges.

Remote work offers several advantages for both employers and employees in Vietnam. For employers, it can result in cost savings related to office space, increased productivity, access to a wider talent pool, and improved employee retention (Hao, 2022). On the other hand, employees can enjoy flexibility in managing their work schedules, reduced commuting time and costs, improved work-life balance, and increased autonomy in their job roles (Zykova et al., 2021). However, remote work also presents unique challenges and implications for employment relationships, which need to be addressed within the legal framework of Vietnam (Hao, 2022). This paper aims to explore the legal dimensions and implications of remote work on employment law in Vietnam, shedding light on the challenges and opportunities it brings.

The primary focus of this research is to examine the legal challenges and implications of remote work on employment law in Vietnam. The research questions that will guide this study are as follows:

- a) How does remote work impact employment relationships in Vietnam?
- b) What policies are needed to foster a supportive legal environment for remote work in Vietnam, ensuring the protection of worker rights and promoting sustainable work practices?

The scope of this research will primarily focus on the overview of remote work in Vietnam and its implications for employment law. It will draw upon relevant legislation, scholarly articles, and empirical data to comprehensively analyze the subject matter.

In conclusion, this section has provided an introduction to the topic of remote work in Vietnam, highlighting its background, significance, and research questions and scope. The subsequent sections of the paper will delve deeper into the overview of remote work in Vietnam, the legal challenges and implications of remote work, and explore various aspects such as worker classification, employment contracts, worker rights and benefits, occupational safety and health regulations, and the impact on work-life balance. By examining these research questions, the paper aims to contribute to understanding remote work in Vietnam and provide policy and legal reform recommendations in this evolving work landscape.

## ***2. Overview of Remote Work in Vietnam***

Remote work, also referred to as telecommuting or teleworking, is a contemporary work arrangement that allows employees to perform their job responsibilities outside the confines of a traditional office environment (Jalagat & Jalagat, 2019). This arrangement is made possible by the utilization of digital technologies, enabling individuals to work remotely and maintain effective communication and collaboration with their colleagues. The concept of remote work has gained significant traction in Vietnam, owing to technological advancements and evolving work preferences. It offers employees the flexibility to work from various locations, such as their homes or shared workspaces, as long as they have access to a reliable internet connection (Simenenko & Lentjushenkova, 2021).

Different types of arrangements can be identified within the realm of remote work in Vietnam (PwC, 2021). Firstly, full-time remote work involves employees who primarily work remotely and do not have a designated physical workspace within a traditional office setting. These individuals rely heavily on digital tools and communication platforms to fulfill their job responsibilities and interact with supervisors and peers (PwC, 2021).

Secondly, part-time remote work is characterized by employees having the option to work remotely for a specific number of days or hours per week while also spending time in a traditional office environment (PwC, 2021). This flexible arrangement allows for a combination of remote work and in-person collaboration with colleagues, striking a balance between the benefits of remote work and face-to-face interaction.



Thirdly, the hybrid remote work model encompasses a blend of remote work and on-site work (PwC, 2021). Employees are granted the flexibility to divide their workweek between remote work and working from a physical office location. This model aims to harness the advantages of remote work, such as flexibility and autonomy, while also facilitating in-person collaboration and engagement.

Lastly, temporary remote work arises in situations where employees are permitted to work remotely for a limited duration. This can occur during temporary projects, personal circumstances, or unexpected events like the COVID-19 pandemic. Temporary remote work arrangements allow organizations to maintain productivity during exceptional circumstances without requiring physical presence in the office (Hao, 2022).

The prevalence of remote work in Vietnam has been further accelerated by the COVID-19 pandemic, which necessitated widespread adoption of remote work practices to ensure business continuity while safeguarding employee health and well-being. The Government's issuance of Directives 16, 15, and 19 during the Covid-19 period has required businesses to implement measures ranging from encouraging remote work to mandating work-from-home with a maximum of two people allowed to gather at the workplace (HCDC, 2021). The increasing prominence of remote work in Vietnam presents various opportunities and challenges. On the one hand, it offers advantages such as enhanced flexibility, reduced commuting time and expenses, improved work-life balance, and access to a wider talent pool. Remote work can also foster higher levels of employee productivity and engagement. On the other hand, remote work poses certain challenges pertaining to effective communication and collaboration, the maintenance of work-life boundaries, data security considerations, and potential issues related to social isolation and burnout.

In conclusion, this section has provided an academic overview of remote work in Vietnam, encompassing its definition and various types of arrangements. The growth of remote work in the country can be attributed to technological advancements and changing work dynamics. The subsequent sections of this paper will delve into the legal challenges and implications associated with remote work in Vietnam, exploring aspects such as worker classification, employment contracts, worker rights, and benefits, as well as occupational safety and health regulations. By examining these dimensions, this research aims to contribute to a deeper understanding of the legal implications of remote work and provide valuable insights for policymakers, employers, and employees in Vietnam.

### **3. Legal Framework for Remote Work in Vietnam**

#### **Current labor laws and regulations in Vietnam**

To comprehensively analyze the legal framework for remote work in Vietnam, it is imperative to conduct a thorough review of the existing labor laws and regulations. The primary legislation governing employment relationships in Vietnam is the Labor Code, which serves as the fundamental legal document providing guidelines and regulations for various aspects of employment, including worker rights, employment contracts, working conditions, and dispute resolution (Labor Code, 2019).

The current Labor Code (the Labor Code 2019) establishes the general principles and rules governing employment relationships, ensuring fair and equitable treatment for employers and employees. It outlines the employment creation support policies (Article 1, Labor Code 2019). These provisions serve as the basis for assessing the legal implications of remote work on employment relationships.

As can be seen, the primary legislation governing employment relationships and worker rights in Vietnam is the Labor Code. However, Vietnam's Employment Law also contains relevant provisions that provide the legal framework and policies supporting employment, including potential implications for remote work arrangements. The Employment Law outlines policies to promote employment and

sustainable, quality jobs for workers (Article 1, Employment Law 2013). Key aspects regulated under this law include labor market information; assessment and grant of certificates of national occupational skills; employment service organizations and activities; unemployment insurance; and state employment management. While the Employment Law 2013 does not directly address remote work, its focus on facilitating employment access and support is relevant when considering the growth of remote work.

#### Applicability of current employment law provisions to remote work

While the Labor Code does not explicitly address remote work, its provisions can still be applied to remote work arrangements. Specifically, article 2 of the Labor Code 2019 has regulated that all of the employment relationships between the employer and the employee will be in the scope of the Labor Code 2019. Because of this flexibility, the current Labor Code allows for adaptation to accommodate the evolving nature of work, including remote work. For example, the provisions related to employment contracts, working hours, and wages can be interpreted and adjusted to suit remote work arrangements.

Take employment contracts as an example. Employment contracts are crucial in establishing employers' and employees' rights and responsibilities (Article 24, Labor Code 2019). Regarding remote work, the terms and conditions of the employment contract should clearly outline the nature of the remote work arrangement, including working hours, location, communication methods, and performance evaluation (Article 26, Labor Code 2019). It is essential to ensure that these contracts adequately address the unique aspects of remote work to protect the interests of both parties.

Another example can be the worker rights and benefits. Specifically, worker rights and benefits are also important considerations in the legal framework for remote work. Remote workers should be entitled to the same rights and benefits as traditional office-based employees, such as social insurance (Article 16, Labor Code 2019), annual leave (Article 113, Labor Code 2019), and sick leave (Article 26, Law on Social Security 2014). However, it is crucial to assess how these rights and benefits are implemented and enforced in the context of remote work. Clear guidelines and mechanisms must be established to ensure remote workers receive the same protection and benefits as their counterparts in traditional work environments.

Furthermore, certain policies within Vietnam's Employment Law 2013 could be interpreted to incorporate remote work arrangements. For example, the Employment Law aims to promote and adopt policies on employment creation support, labor market development (Article 5, section 4 of Employment Law 2013). These employment facilitation policies could be extended to provide placement support and social protection specifically for remote workers. In other words, Vietnam's Employment Law contains provisions that could potentially support remote work arrangements but lacks concrete policies and mechanisms tailored to remote work. Targeted reforms and inclusion of remote work in the Employment Law would help address these limitations and provide a more robust legal framework for remote work aligned with the Labor Code.

#### Challenges and gaps in the legal framework

The legal implications of remote work on employment relationships in Vietnam are significant, as highlighted by the challenges and gaps within the existing labor laws and regulations. While the current legal framework can be applied to remote work, crucial aspects must be addressed to protect remote workers' rights.

One of the primary challenges is the classification of remote workers, considering the diverse categories of workers in Vietnam, such as employees, independent contractors, and freelancers. The determination of their classification is vital to guarantee that remote workers receive the appropriate rights and protections they deserve. Establishing clear criteria and guidelines that differentiate remote workers

from other worker categories is essential to achieve this. These criteria will also determine their eligibility for specific benefits and protections. By addressing the classification challenge, the legal framework can bring clarity and consistency to the employment status of remote workers. This ensures that employers fulfill their obligations and that remote workers enjoy their rightful entitlements. Moreover, it contributes to the development of a supportive legal environment for remote work, emphasizing the protection of worker rights and the promotion of sustainable work practices. To effectively bridge the challenges and gaps in the legal framework, comprehensive reforms are necessary, taking into account the dynamic nature of modern work arrangements. Collaboration among policymakers, legal experts, labor organizations, and stakeholders is crucial in developing policies that support remote work, safeguard worker rights, and foster sustainable work practices in Vietnam.

Another significant challenge in the legal framework for remote work in Vietnam pertains to the effective application of occupational safety and health regulations. Unlike traditional workplaces, which are subject to routine inspections and regulations to ensure a safe working environment (Simenenko & Lentjushenkova, 2021), remote work introduces distinct challenges regarding monitoring and enforcing safety standards. The physical separation of remote workers from the centralized workplace requires employers to adopt proactive measures to assess and mitigate the potential risks associated with remote work. Ensuring occupational safety and health in remote work involves various considerations.

Firstly, employers must address ergonomic factors to promote remote workers' well-being and physical health (Jalagat & Jalagat, 2019). This includes providing guidance on proper workstation setup, ergonomic equipment, and regular breaks to prevent musculoskeletal issues.

Secondly, mental health support becomes paramount as remote workers may face isolation, blurred work-life boundaries, and increased stress. Employers should prioritize providing resources and support systems to maintain the mental well-being of remote workers, such as access to counseling services or wellness programs.

Thirdly, effective communication protocols must be established to facilitate prompt reporting of accidents, incidents, or potential hazards in remote work settings (Simenenko & Lentjushenkova, 2021). This ensures that employers can promptly respond and take appropriate actions to mitigate risks and provide the necessary support. Addressing these challenges and developing mechanisms to protect remote workers' occupational safety and health are crucial for fostering a supportive legal environment for remote work in Vietnam. This entails the collaboration of employers, regulatory bodies, and relevant stakeholders to establish guidelines, best practices, and monitoring mechanisms specific to remote work. Implementing comprehensive policies and regulations will help ensure that remote workers are not left vulnerable to occupational hazards and their rights to a safe and healthy working environment are safeguarded.

Furthermore, the legal framework should adapt to the evolving nature of remote work. As technology advances and new forms of remote work emerge, the legal framework should be flexible enough to accommodate these changes. This may require regular updates and amendments to existing labor laws and regulations to address remote work's specific needs and challenges. Proactive measures should be taken to anticipate and regulate emerging issues related to remote work, such as data protection, intellectual property rights, and digital security.

In conclusion, the legal framework for remote work in Vietnam requires a comprehensive review and assessment. While the existing labor laws and regulations can be applied to remote work arrangements, there are challenges and gaps that need to be addressed. Clarifying worker classification, ensuring worker rights and benefits, and addressing occupational safety and health concerns are crucial aspects to consider. Additionally, the legal framework should be flexible enough to adapt to the evolving nature of remote work.

By addressing these issues, Vietnam can establish a robust legal framework that protects the rights and well-being of remote workers, fosters a positive and sustainable remote work culture, and contributes to the overall development of the country's workforce in the digital era.

#### **4. Creating a supportive legal environment for Remote Work in Vietnam: Essential Policies and Considerations**

To foster a supportive legal environment for remote work in Vietnam and ensure the protection of worker rights, several key policies need to be implemented. These policies should address remote work's unique challenges and opportunities while promoting sustainable work practices that benefit both employees and employers. This paper will discuss some of the essential policies that can contribute to creating a favorable legal framework for remote work in Vietnam.

First and foremost, it is crucial to establish clear guidelines and regulations regarding remote work arrangements. The government should develop specific provisions within existing labor laws that explicitly recognize and define remote work, outlining employers' and employees' rights and responsibilities. These provisions should cover essential aspects such as working hours, compensation, leave entitlements, and performance evaluation, tailored to the context of remote work. By providing a comprehensive legal framework, employers and employees will clearly understand their rights and obligations, fostering transparency and fairness in remote work relationships.

Second, worker protection is another critical aspect that should be addressed through appropriate policies. It is imperative to ensure that remote workers receive the same level of protection as their counterparts in traditional office-based settings. This can be achieved by extending labor rights and benefits to remote workers, including social insurance coverage, annual leave, sick leave, and other entitlements. Additionally, policies should be implemented to protect remote workers from workplace harassment and discrimination, irrespective of their physical location. By safeguarding worker rights and promoting equality, the legal environment for remote work will foster a supportive and inclusive working culture.

Third, the issue of worker classification is also of great importance when it comes to remote work. Policies should be established to determine the proper classification of remote workers, distinguishing them from independent contractors or freelancers. Clear criteria and guidelines should be developed to determine the employment relationship and the corresponding rights and protections applicable to remote workers. This will ensure that remote workers receive the necessary benefits and protections afforded to employees under labor laws. By addressing worker classification, the legal environment for remote work will be better equipped to prevent exploitation and ensure fair treatment of workers.

Last but not least, policies should be implemented to address occupational safety and health concerns in remote work settings. While Vietnam's employment laws remain broadly applicable to remote work, targeted reforms would strengthen protections and eliminate gaps in the existing framework in the combination with labour law. Specifically, employers should be responsible for conducting risk assessments and supporting remote workers to ensure their physical and mental well-being. Guidelines and regulations should be established to ensure ergonomic workstations, proper equipment, and health and safety practices training. Additionally, policies should promote work-life balance and mental health support, as remote work can blur the boundaries between personal and professional life. By prioritizing occupational safety and health, the legal environment for remote work will contribute to remote workers' overall well-being and productivity.

In conclusion, fostering a supportive legal environment for remote work in Vietnam requires implementing various policies. Clear guidelines and regulations, worker protection measures, proper

worker classification, occupational safety and health policies, and stakeholder collaboration are essential elements to consider. By establishing these policies, Vietnam can create a conducive legal framework that promotes sustainable work practices, protects worker rights, and fosters a thriving remote work culture. Such a supportive legal environment will contribute to the growth of remote work and enable the realization of its potential benefits for both workers and the economy as a whole.

### References

Armache, J., Ladki, S., & Armache, G. D. (2022). The rise of remote work and its implications on US organizations and boards of directors. *Corporate Ownership & Control*, 20(1), 176–184. <https://doi.org/10.22495/cocv20i1art16>

Cunningham, W., Demombynes, G., Hallward-Driemeier, M., Testaverde, M., Crawford, M., Perova, E., Nga, N. T., Pimhidzai, O., Aterido, R., Zorya, S., & Jaffee, S. (2018). (rep.). *Tương lai việc làm Việt Nam: khai thác xu hướng lớn cho sự phát triển thịnh vượng hơn tổng quan* (pp. 1–42). Hà Nội: Nhà xuất bản Hồng Đức.

Employment Law 2013.

Hang, N. T. T. (Ed.). (2022). (rep.). *Báo cáo điều tra lao động việc làm năm 2021* (p. 32). Hà Nội: Thống kê.

Hao, N.T.P. (2022). Xu hướng làm việc tại nhà sau đại dịch COVID – 19: lợi ích và thách thức. Kinh tế Châu Á – Thái Bình Dương. [sti.vista.gov.vn. https://sti.vista.gov.vn/tw/Lists/TaiLieuKHCN/Attachments/342458/CVv168S6052022080.pdf](https://sti.vista.gov.vn/tw/Lists/TaiLieuKHCN/Attachments/342458/CVv168S6052022080.pdf)

HCDC. (n.d.). *Sự khác biệt giữa Chỉ thị 15, Chỉ thị 16 và Chỉ thị 19 của Thủ tướng*. HCDC. <https://hcdc.vn/hoidap/index/chitiet/c885f7ce005a3a83daf6c7281501c8c7#:~:text=c%E1%BB%A7a%20Th%E1%BB%A7%20t%C6%B0%E1%BB%9Bng-,Ch%E1%BB%89%20th%E1%BB%8B%2015%2C%20Ch%E1%BB%89%20th%E1%BB%8B%2016%20v%C3%A0%20Ch%E1%BB%89%20th%E1%BB%8B%2019,s%E1%BB%9F%20kinh%20doanh%2C%20v%E1%BA%ADn%20t%E1%BA%A3i%20E2%80%A6>

Jalagat, R. C., & Jalagat, A. M. (2019). Rationalizing remote working concept and its implications on employee productivity. *Global Journal of Advanced Research*, 6(3), 95–100.

Labor Code 2019

Lee, C., Giang, N. H., & Minh, L. T. (2021). *Changing places: How hybrid working is rewriting the rule book - PWC*. [pwc.com. https://www.pwc.com/vn/en/publications/2021/211110-pwc-vietnam-changing-places-en.pdf](https://www.pwc.com/vn/en/publications/2021/211110-pwc-vietnam-changing-places-en.pdf)

PwC. (2021). *Làm việc từ xa, làm chủ mô hình làm việc hiện đại*. PwC. Retrieved June 10, 2023, from <https://www.pwc.com/vn/vn/publications/2021/pwc-vietnam-remote-working-vn.pdf>.

Simenenko, O., & Lentjushenkova, O. (2021). Perspectives of Business and Entrepreneurship Development: Digital Transformation for Business Model InnovationAt: Brno University of Technology, Faculty of Business and Management. Czech Republic. Retrieved June 10, 2023, from [https://www.researchgate.net/publication/357484444\\_Advantages\\_and\\_Disadvantages\\_of\\_Distance\\_Working](https://www.researchgate.net/publication/357484444_Advantages_and_Disadvantages_of_Distance_Working).

Zykova, N. M., & Maussymbek, Sh. T. (2021). Analysis of advantages and disadvantages of remote work. *BULLETIN Series Psychology*, 66(1), 40–45. <https://doi.org/10.51889/2021-1.1728-7847.07>

NOT FOR SALE



978-604 79-3782-0

ISBN: 978-604-79-3782-0

**HO CHI MINH CITY UNIVERSITY OF ECONOMICS AND FINANCE**

141 - 145 Dien Bien Phu, Ward 15, Binh Thanh District, HCM City

Website: [uef.edu.vn](http://uef.edu.vn) - Hotline: (028) 5422 6666 \* (028) 5422 5555