

Evaluation of the Provisions of the Labor Code of 2019 From the Requirements of ISO 26000:2013

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Abstract: Corporate social responsibility has been widely applied in many countries, especially developed economies, since the last decades of the twentieth century. Businesses that perform well on social responsibility will be supported by the community; enhance their reputation; and ultimately, improve their business performance. The article evaluates the impact of corporate social responsibility regulations under the Labor Code 2019 on labor relations in correlation with ISO 26000:2013. Based on that, the article proposes a number of recommendations to improve the regulations on corporate social responsibility under the Labor Code 2019 to be in compliance with the requirements of ISO 26000: 2013.

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1. Impact assessment of corporate social responsibility regulations under the Labor Code 2019 on labor relations in correlation with ISO 26000:2013

Labor law plays an important role in regulating the relationship between employees and employers in the labor process. This relationship is one of the constituent parts of production relations which belong to the group of organization and management relations and depend on ownership relationship. In an employment relationship, a party participating as an employee is obliged to perform a job at the request of the other party and has the right to receive remuneration for that work. The second party is the employer who has the right to use the employee's labor and is obliged to pay remuneration for the use of that labor. The labor relations also include issues of working time, the influence of the parties on working conditions and the order of work, and distribution of products [15]. Therefore, labor relations play an important role in society in general and in enterprise in particular. In addition to creating a solid legal framework for businesses to operate effectively, ensuring the legitimate rights and interests of enterprises, and improving the efficiency of implementing the employer's

management rights in the labor relations, legislators need to stipulate the legal framework on the social responsibility of enterprises towards employees in labor relations. This requirement derives from the following basic factors: (i) in order to adjust the harmonious, stable and developing labor relations, the law is considered as a pedestal that plays an important role in ensuring equality between employees and employers; (ii) in labor relations, under the influence of many different factors, especially labor supply and demand in the market economy, employees are always in a weaker position than the employer, dependent on the employer, and under the management and assignment of the employer; especially vulnerable workers, such as female workers, disabled workers, juvenile workers, elderly workers, etc. These workers often have certain physical limitations or defects compared to other workers, leading to the fact that the employer can take advantage of those limitations and defects to pressure and unfairly treat them [3]. Therefore, the labor law must demonstrate the function of protecting employees (This function is reflected in building a system of labor rights and a legal mechanism to ensure the enforcement of those rights in order to guarantee the practical life of employees; towards the protection of social values for people). Accordingly, the provisions of the labor

law ensure the protection of employees in a broad sense, i.e. protection of life, health, income and spiritual values of employees during the working process [14].

Corporate social responsibility in protecting employees' interests is a very important content in the process of implementing labor relations and maintaining harmonious labor relations and sustainable development to create stability and enhance the reputation of the enterprise. Therefore, this is considered the core content, directly affecting businesses as well as finding business partners. Corporate social responsibility is understood as the commitment of enterprises to employees, consumers, to environmental and social protection issues in order to build a corporate culture to increase competitiveness in the regional and international market. In particular, the commitment of enterprises to employees is considered a direct interaction process, which has a great influence on sustainable business development, building a harmonious, stable and developing labor relationship [7].

Regarding legislative techniques, Vietnam's labor law does not specify the contents of corporate social responsibility towards employees. However, ISO 26000:2013 specifically mentions 5 core issues of corporate social responsibility towards employees, including (1) Employment; (2) Working conditions; (3) Social dialogue; (4) Occupational health and safety at the workplace; (5) Developing and training people at the workplace. Although the positive law does not specify the contents of the corporate social responsibility towards employees. However, when analyzing the legal provisions, it shows that the recommendations of ISO 26000: 2013 are reflected in the Labor Code 2019 quite specifically.

1.1. Employment

Employment is one of the socio-economic issues closely related to human life. Ensuring that all employees have stable and long-term jobs is always the basic content of the socio-economic development strategy for every country in the world, including Vietnam. From the positive law perspective, employment

regulations have been regulated since the first Labor Code was promulgated in 1994; and are considered an important regulation not only for employees working under labor contracts but also for all workers in society, and are principled regulations on the object of social labor [12]. Therefore, ISO 26000:2013 has described the corporate social responsibility for the employment of employees as follows: "The meaning of employment for human development is recognized everywhere. As an employer, the organization contributes to one of the most widely recognized social goals, which is to improve living standards through full, secure and sustainable employment. The employment relationship provides rights and imposes obligations on both the employer and the employee in the interests of both the organization and society". According to ISO 26000:2013, the social responsibility of the employer is not only expressed in the obligation to ensure employment for the employee as agreed in the labor contract but also includes the responsibility for the basic rights of the employee at the workplace such as ensuring equal opportunity for all employees, without direct or indirect discrimination in any labor practice; exclude arbitrary forced severance or discrimination; protect employee's personal data and privacy.

Compared with the 2012 Labor Code, the 2019 Labor Code directly recognizes the "right to freely choose a job of employees" in order to institutionalize the above provision in the 2013 Constitution (Clause 1, Article 35 of the 2013 Constitution); as well as creates compatibility between the Labor Code of 2019 and the basic principles of employment stated in the Employment Law 2013 which affirms: "Ensure the right to work, freedom to choose employment and workplace" (Article 4 of the Employment Law 2013). The fact that the positive law recognizes the freedom of employment of employees shows the relationship between freedom of thought, freedom of creativity and labor behavior. A working activity without freedom will inevitably reduce efficiency, even create forced labor, thereby causing conflicts and disputes in labor relations. In fact, the provisions of the Labor Code on freedom of employment have changed

the social perception of employment. In the past, employees had to apply for a job in state agencies, state-owned enterprises and large enterprise. But at present, employees changed their mindset to actively seek jobs in non-state, foreign-invested capital, and small and medium enterprises, cooperatives, or self-employment through start-ups, opening small business shops or investing vehicles to do business cooperation with big digital businesses (online selling, Facebook, becoming drivers for Uber/Grab, or mining Bitcoin).

1.2. Working conditions

The workforce is considered an important factor that plays a decisive role in the survival of enterprises. Enterprises possessing quality human resources and making good use of these resources will succeed. One of the important contents showing the good use of human resources of enterprises is motivational activities for employees. Motivation for employees is the identification and satisfaction of spiritual and material needs of the employees at the workplace. To satisfy material needs, enterprises shall implement fiscal stimulus measures related to the salary, bonus and welfare regimes. As for the satisfaction of spiritual needs, enterprises shall take measures such as building standards of working positions (helping employees understand their duties, responsibilities, working conditions and work-related issues); reasonable assignment and arrangement of labor; fair evaluation of job performance; creating a suitable, friendly, safe and healthy working environment for employees [13]. Recognizing the importance of employers' guarantee of working conditions for employees in labor relations, ISO 26000:2013 has recommended that corporate social responsibility is understood as follows: "Working conditions include wages and salaries, and other forms of compensation, working hours, time for resting and, holidays, disciplinary practices and forced severance, protection of pregnant women and welfare issues such as safe drinking water, sanitation and hygiene, canteen and use of health services. Many working conditions are covered by national laws and regulations or legally binding agreements between the parties when entering into a labor relationship. The company offers good working conditions in

terms of wages, working hours, weekly breaks, holidays, health and safety, maternity benefits and the ability to balance between works and family responsibilities." In general, the social responsibility of enterprises towards employees in basic working conditions is reflected in regulations on working time, rest time and salary.

In comparison with the Labor Code in 2012, the Labor Code in 2019 supplements regulations on wages, working time, and rest time to ensure that working conditions are in line with the relevant international labor standards; as well as to contribute to enhancing the corporate social responsibility towards employees.

Firstly, the Labor Code of 2019 has revised the regulations on the minimum wage; at the same time removed regulations on the industry's minimum wage. Accordingly, the Labor Code of 2019 has defined the purpose of the minimum wage more apparently, which is to "ensure the minimum standard of living of employees and their families, in accordance with the conditions of socio-economic development". Ensuring a minimum standard of living is understood as ensuring a certain minimum level to live for employees and their families [6]. This regulation enhances the responsibility of the employer and ensures the rights of the employee, in line with the labor relations in the market economy.

At the same time, Clause 2, Article 94 of the Labor Code 2019 states "Employees must not restrict or interfere with the employee's right to self-determination of salary expenditure; Employees must not be forced to spend their salaries on purchasing goods or using services of the employer or other units designated by the employer". This is an important supplement in the spirit of ILO Convention 95 to protect the ownership rights, the right to self-determine the use of wages of employees before employers. Especially in the current context, when the labor supply and demand are unbalanced, employees face job pressure and are always in a weaker position compared to employers. However, in legal science, there is a view that: "The current legal basis is enough to protect employees on this issue; because the salary as soon as it is

transferred to the employee (whether by transfer or direct cash payment) will be the property of the employee based on Clause 2, Article 160 of the Civil Code 2015. Therefore, the fact that the employer forces the employee to spend the salary on the purchase of goods and services of the employer is definitely a violation of Article 160 of the Civil Code as above, thus, if there is such a coercive provision in the labor contract, it will be invalidated as violating Article 49 of the Labor Code 2019"[6].

Secondly, the Labor Code in 2019 also had some significant changes in terms of working and resting hours compared to the 2012 Labor Code. Accordingly, the new Labor Code amended and supplemented some regulations such as breaks during the working shift; increasing the maximum overtime hours in a month from 30 hours to 40 hours and specifying cases that are eligible for overtime hours up to 300 hours/year. These amendments aim to overcome difficulties and obstacles and to be in line with the needs of employees and employers during the implementation of the 2012 Labor Code. The practice has shown that the current regulation of the Labor Code on overtime hours is not feasible and is not applied in practice. Violations of the law on overtime hours are common, especially in labor-intensive enterprises (garment, textile, seafood processing for export, assembly of electronic components) and information technology enterprises. The reasons for this situation are that: (i) the enterprises and business associations want to maximize overtime working hours of employees to improve production and business efficiency; (ii) the workers want to improve their income and (iii) the competitiveness of the Vietnamese labor market is not high because the maximum number of overtime hours of Vietnamese workers is currently low compared to other countries in the region. The vast majority of enterprises think that the regulation on monthly overtime limit (no more than 30 hours/month) is rigid and not suitable for the production and business cycle of enterprises manufacturing and processing goods, processing seafood for export, which depends on orders and business seasons [16].

1.3. Social dialogue

Social dialogue is an imported term [18]. In Vietnam, this term has been used since the mid-1990s, however, it was not until 1999 that it was used officially when the ILO, the Ministry of Labour, Invalids and Social Affairs and Vietnam's social partners implement the Project for South Asian countries and Vietnam on the tripartite mechanism and social dialogue. According to the ILO, "Social dialogue includes all forms of negotiation, consultation or simply the exchange of information between representatives of governments, employers and employees on issues of common interests related to economic and social policies" [19]. Social dialogue can take place between social partners, i.e. representative organizations of employees and representative organizations of employers, which is called bilateral social dialogue or take place between the social partners and the Government, which is called the tripartite social dialogue [1]. In Vietnamese labor law, social dialogue often takes place in the form of dialogue at the workplace. However, dialogue at the workplace is just one instance of bilateral social dialogue in the enterprise. Bilateral social dialogue also takes place at the sectorial, cross-sectorial, national or even transnational level [20]. Dialogue at the workplace mainly aims to: (i) Enhance information sharing and understanding among parties in the labor relations; (ii) Implementation of regulations on workplace democracy; (iii) Building a stable and peaceful labor relationship [14]. According to current legal regulations, the dialogue mechanism at the workplace can be implemented directly between employees and employers or between representatives of the employees and employers. Recognizing the importance of employers in ensuring workplace dialogue with employees in the labor relations, ISO 26000:2013 has recommended that corporate social responsibility is understood as follows: "Social dialogue includes any type of negotiation, consultation or exchange of information between or among government representatives, employers and employees on issues of common interest of economic and social relevance. Dialogue can take place between employers and employees'

representatives on issues affecting employees' rights, but in some cases, it requires the participation of the government, when the discussed issues are broader, for example in case legislation and social policies are at risk of being violated". To effectively enforce corporate social responsibility for employees, ISO 26000:2013 recommends: "Independent parties should participate in social dialogue. Employees' representatives should be freely elected, in accordance with national laws, regulations or general agreement, by members of the union or by the workers involved. These representatives should not be appointed by the government or the employer. At the organizational level, social dialogue takes many forms, including information and consultation mechanisms such as employment councils and collective bargaining. Trade unions and employers' organizations, as chosen representatives of the respective parties, play a particularly important role in social dialogue".

The outstanding new feature of the Labor Code of 2019 compared to the Labor Code of 2012 is that the former has given the specific concept of dialogue at the workplace in Clause 1, Article 63. Accordingly, this concept has generalized the problems of forms of dialogue at the workplace (information sharing, consultation, discussion, exchange of ideas), the subjects of dialogue at the workplace (employees, employers, or representative organizations of employees, employers), the content of dialogue at the workplace (issues related to the rights, interests and concerns of the parties at the workplace); the purpose of dialogue at the workplace (strengthening knowledge, cooperation, joint efforts towards win-win solutions). Thereby creating a theoretical basis to stipulate issues of rights and obligations of the parties in the dialogue at the workplace as well as showing the agreement with the provisions on the concept of collective bargaining and agreement in the Labor Code in 2019 [11]. This unified understanding will better ensure the employers' enforcement of regulations on dialogue at the workplace. Furthermore, it represents progress in line with the concept of social dialogue that the ILO introduced in its 1998 declaration.

1.4. Occupational safety and health at the workplace

In labor relations, the working environment is necessary for labor force to be combined with the means of production. The working environment is understood as technical, labor organization, economic, social and natural factors expressed through technology, means, labor object, employee capacity and the interplay between these factors creates the working conditions during the labor process. Based on factors existing in the working environment and the ability to affect the health of employees, it can be divided into two types: favorable working environment and unfavorable working environment. To protect the health of employees, the labor law sets out regulations on OSH at the workplace. Internationally, the ILO has developed many Conventions and Recommendations related to OSH issues at the workplace such as Convention No. 155, Protocol 2002, and Convention No. 167. The ILO is of the view that OSH regulations at the workplace should aim to: (i) Promote and maintain physical, mental, and welfare security for employees in all professions at the highest level; (ii) Prevent adverse health effects on employees caused by working conditions; (iii) Protect employees in the working process against risks due to adverse health factors; (iv) Stabilize and maintain a professional working environment suitable to the physical and mental needs of employees [21].

Regarding legislative techniques, the regulations on OSH are recognized by the legislators in the 2015 Law on OSH; and the Labor Code 2019. Accordingly, occupational safety is understood as a solution to prevent and combat the impact of dangerous factors to ensure that no injury or death occurs to people during the working process. Occupational health is understood as a solution to prevent and combat the impact of adverse factors causing disease or impair the health of people during the labor process (Clause 2, Clause 3, Article 3 of the Law on OSH 2015). Poor occupational safety will cause occupational accidents, and poor occupational health will cause occupational diseases and damage the health of workers. The current law recognizes that ensuring occupational safety and hygiene is a very

important content in order to ensure working conditions and avoid risks from the working environment for employees; Therefore, it is mandatory that all enterprises, agencies, organizations and individuals related to labor, production and business, both in areas with labor relations and without labor relations, are obliged to comply with the law on OSH. It means that employers must comply with OSH standards in accordance with current laws to ensure a favorable working environment. Specifically, according to the 2015 Law on Occupational Safety and Health, employers must implement the following solutions:

- Ensure that the workplace, machinery and equipment at the workplace meet technical standards;
- Develop, promulgate and organize the implementation of internal rules and procedures to ensure occupational safety and health;
- Develop and issue plans for incident handling and emergency response at the workplace;
- Propagate, disseminate and train OSH for employees;
- Provide adequate personal protective equipment for employees when performing jobs with dangerous and toxic elements;
- Implement protection and health care regimes for employees, and regimes for people suffering from occupational accidents and occupational diseases in accordance with the law.

Recognizing the importance of OSH responsibility at the workplace for employees, ISO 26000:2013 makes the following recommendations: "Health and safety at work are related to promoting and maintaining the best physical, mental and social condition of employees and preventing working conditions from causing harms to health. This is also related to the protection of workers from health risks and the adaptation of the working environment to the psychophysiological needs of the workers".

1.5. Developing and vocational skills training for employees at the workplace

For employees, having a job is a goal that needs to be achieved for many different purposes. In order to have a job, employees need to meet the health and skill

requirements. Occupational qualifications are at different levels, which are both objective requirements of the job and subjective requirements of the employer for any employee. Vocational training is the right and positive way to help employees achieve the necessary knowledge about the profession, meet objective and subjective requirements when entering the labor market [9]. Vocational training is conducted in two forms: formal training and continuing training. The objective of vocational training is to train human resources for production, business and services, who have the practicing capacity commensurate to the training level, are ethical and healthy, have professional responsibility, have the ability to be creative and adapt to the working environment in the context of international integration; to ensure the improvement of productivity and quality of labor; to create conditions for learners after completing the course to be able to find a job, create their own job or study to a higher level.

For employers, vocational skills training for employees is also an important need; especially in the current situation of scarcity of skilled and highly qualified human resources in the labor market. Therefore, the law stipulates that vocational training to serve the needs of production and business is the basic responsibility of the employer. Furthermore, this regulation also aims to implement the policy of socialization of vocational training activities and meet the human resource needs of the employer and the labor market. Recognizing the role of occupational skills training for employees at the workplace, ISO 26000:2013 makes the following recommendations: "(i) Give workers access to with skills development, training and apprenticeships, as well as opportunities for professional development, on an equal and non-discriminatory basis at all stages of employees' work experience; (ii) Ensure that, where needed, redundant workers are helped to access new employment, training and counselling support; (iii) Establish a labor-management program that promotes health and a good life".

Regarding legislative techniques, regulations on developing and vocational skills training for employees at the workplace are stipulated in the Labor Code 2019 and the Law

on Vocational Education 2014. However, the Labor Code in 2019 only focuses on developing and vocational skills training for employees of the enterprise. Meanwhile, the Law on Vocational Education regulates apprentices to seek employment or self-employment. Thus, the current Vietnamese law has made a distinction between vocational education at training institutions according to the Law on Vocational Education 2014 and vocational training and apprenticeship for employees to work at the enterprises according to the Labor Code 2019.

Compared with the 2012 Labor Code, a new highlight in this chapter of the Labor Code 2019 is the definition of apprenticeship and traineeship. Previously, the Labor Code of 2012 and its guiding documents did not have any specific regulations explaining what is an apprenticeship or traineeship. Therefore, the Labor Code of 2019 has filled this gap and clearly distinguishes between two cases of apprenticeship and traineeship: (i) Trainees are employees who are recruited and trained by the employer at the workplace. The traineeship duration varies according to the level of training as prescribed by the Law on Vocational education 2014. Thus, a trainee is a person who does not have professional knowledge and skills, so the employer must train him. (ii) Apprentices are employees who are recruited and instructed to practice doing their work by the employer in order to work for the employer. The maximum duration of an apprenticeship is 03 months. Thus, an apprentice is a person who has acquired professional knowledge and skills and is recruited and guided by the employer. The supplemental provisions of the 2019 Labor Code on the concepts of traineeship and apprenticeship are the basis for determining the legal status of the subjects in the dispute settlement over the interests of employees [5].

2. Some recommendations to improve the regulations on corporate social responsibility under the Labor Code 2019 in order to create compatibility with the requirements of ISO 26000:2013

2.1. To supplement regulations explaining the term working conditions in the guiding documents of the Labor Code 2019

In Vietnam, the Labor Code uses different terms, i.e. “working conditions” and “labor conditions”. Although these terms have a similar interpretation, the concept “working conditions” are broader than the concept “labor conditions”. Thus, it is necessary to clearly define “Working conditions” in the subsequent Labor Code. Because even the Labor Code 2019 (which took effect in 2021) does not contain a specific definition for this concept. This definition will guarantee the implementation of both employees and employers for their rights and obligations on the basis of labor law. In addition, it also helps employees understand their work and working environment, thereby, they will be more proactive in maintaining and stabilizing their labor relations and protecting their legitimate rights and interests. Moreover, the specific definition of this term will help employers, employees and their representatives to fully recognize and evaluate how are the working conditions of employees during the working process in the enterprise; e.g. assessment of the working environment; assessment of labor standards; risk assessment at the workplace which is a crucial activity in protecting workers and businesses, as well as in compliance with the law. From there, businesses or planners can work out policies and measures to ensure working conditions for employees, improve working conditions to create motivation for employees (such as improving occupational health and safety conditions at the workplace, satisfying the needs of employees, etc.).

2.2. To expand the scope of social dialogue in labor relations

As mentioned, the concept of dialogue at the workplace in the Labor Code 2019 is consistent with the concept of social dialogue of the ILO. However, compared with the concept of social dialogue proposed by the ILO, the concept of “dialogue at workplace” of the 2019 Labor Code is more narrowly understood. Specifically, regarding the scope of the dialogue, the Labor Code stipulates dialogue at the workplace, meaning that the place where labor activities directly take place, arise and are associated with issues related to the rights and obligations of parties in the labor relations. According to the ILO, the scope of implementation is broader, which can be at the workplace or sector and region. Regarding the subjects participating in dialogue, the Labor Code stipulates that the subjects of dialogue at the workplace are the parties in the labor relationship (employee and employer or employer and employees’ representative organization). According to the ILO, the subjects of dialogue can be two or three parties (representatives of employees, employers, the state) or tripartite plus (+) including representatives of employees, employers, the state, and other entities. Regarding the content of the dialogue, the Labor Code 2019 stipulates that the content of dialogue at the workplace includes issue related to the rights and obligations of the parties in the labor relationship. According to the ILO, it can be any economic and social issues related to the rights and obligations of the parties.

The regulation of expanding social dialogue in labor relations according to the ILO must derive from certain developments in socio-economic conditions, democratic foundations and the development of labor relations; labor market [2]. In the future, when these conditions are met, the labor law should expand the subject, scope and content of the dialogue in order to better ensure the rights of the parties in the labor relationship.

2.3. To enhance the responsibility of enterprises for vocational training activities for employees at the workplace

To ensure the law enforcement on the responsibility of enterprises for vocational training activities for employees, it is suggested to implement the following solutions:

Firstly, the law needs to specify that enterprise is a real subject of vocational training activities for employees. The law should prescribe mechanisms and policies to encourage enterprises to develop vocational training activities for employees. The law needs to specify the main responsibilities of enterprises in determining the list of training occupations, developing vocational skill standards and vocational training programs for employees according to the needs of the labor market.

Secondly, the current law should supplement regulations on the mandatory participation of enterprises in vocational training activities for employees and should have a mechanism to ensure that enterprises operate effectively in the field of vocational training for employees, in training, fostering and improving skills for employees. In addition, the law needs to specify the types and levels of participation of enterprises in vocational training activities for employees, concretize issues for enterprises that have vocational training facilities for employees and enterprises that do both business and vocational training for employees or enterprises that only engage in business activities and have a need for high-quality human resources to meet the requirements of the globalization process in the current period [8].

2.4. To develop a roadmap to promulgate the Law on corporate social responsibility standards

Learning from the experience of some countries in the world, typically: (i) China has developed and unified a set of standards for corporate social responsibility in the textile industry. In addition, China selects 100 important enterprises from 10 corporations to implement the Corporate Social Responsibility Standards; (ii) In Thailand, the Government has assigned the Ministry of Labor to issue Labor Standards to help businesses overcome the strict requirements of international customers. At the same time, the

Government assign the Ministry of Social Affairs and Human Security to establish the Center for Promotion of Corporate Social Responsibility; (iii) In the Philippines, the implementation of social responsibility of small and medium enterprises and promoting the supervisory role of the mass media are practical solutions to promote the implementation of corporate social responsibility [17]; the State should promulgate the Law on standards of corporate social responsibility which focus on some contents, such as Labor contract, child labor, forced labor, working hours, wages, unions and collective bargaining, prohibiting discrimination, sexual harassment, and ensuring safety and health at the workplace. In addition, the State also needs to assign a number of agencies to ensure the effective implementation of corporate social responsibility. These are lessons for Vietnam in implementing corporate social responsibility to protect employees' rights [7].

2.5. To raise awareness of employers about labor law

All subjects in society must have roles and responsibilities to the general community. The strict observance of the law is not only for the benefit of the subject but is a responsibility to society. For employers (mainly enterprises), it is necessary to be proactive and aware of corporate rights and responsibilities to the community through voluntary compliance with the law and commitment to performing common responsibilities to the whole society in labor relations. Raising business awareness to understand that this will help businesses gain a long-term foothold in the hearts of employees is the solution to be directed to.

3. Conclusion

Corporate social responsibility is seen as a “hinge” to build corporate culture and brand, especially, the social responsibility of enterprises in protecting the interests of employees. This is the fundamental key issue to create quality products, build the reputation of enterprises, contribute to the sustainable development of enterprises, and increase the competitiveness of

enterprises in international economic integration. According to Professor Richard Stekel, it is completely reasonable to think that: “For businesses that simply want to produce and consume their products, the implementation of social responsibility becomes a difficult task to perform. Businesses that do not conform to the issue of social responsibility will lose the competition. Businesses that strive to fulfil social responsibility through cooperation with non-business and non-profit organizations will gain a powerful tool to ensure the profitability and survival of their business in the future [10]”. Therefore, corporate social responsibility in the labor sector urgently needs to be accepted by Vietnamese enterprises as a business philosophy and sustainable governance.

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