

LAW ON CORPORATE SOCIAL RESPONSIBILITY FOR SUSTAINABLE ECONOMIC DEVELOPMENT IN VIETNAM

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Abstract

This article examines the legal foundations of corporate social responsibility in Vietnam and its significance for sustainable economic development. The author analyzes existing laws related to business operations, environmental protection, labor rights, and community engagement to demonstrate how corporate responsibility is evolving into a legal and strategic necessity. By reviewing practical examples, the article highlights both progress and challenges in the implementation of CSR across different types of enterprises. It identifies gaps in enforcement, limited awareness among small businesses, and the need for clearer legal guidance. The author proposes legal reforms, improved oversight, and stronger support mechanisms to help businesses align their practices with national sustainability goals. Strengthening corporate social responsibility is presented as a vital pathway toward building a more inclusive, environmentally conscious, and resilient economy in Vietnam.

Keywords: corporate social responsibility, sustainable development, legal framework, business compliance, environmental protection

1. INTRODUCTION

In the current era marked by profound global transformations, the world is witnessing a dynamic interplay of economic restructuring, political realignment, social evolution, and technological advancement. These shifts are not isolated phenomena but interconnected forces that collectively redefine how nations pursue development, stability, and prosperity. Among the most significant trends shaping this landscape is the growing emphasis on sustainable development, which calls for a holistic approach that balances economic growth with environmental protection and social well-being.

One of the most urgent priorities within this paradigm is the transition toward a green economy. This model promotes resource efficiency, low carbon emissions, and inclusive growth, offering a viable solution to the challenges posed by climate change, environmental degradation, and socio-economic inequality. The green economy is not merely a theoretical construct but a practical necessity, especially for developing countries like Vietnam, where rapid industrialization and urbanization have placed immense pressure on natural ecosystems and social infrastructure.

In response to these global and domestic imperatives, the Vietnamese government has increasingly embraced science and technology as central pillars of its development strategy. The application of digital technologies, particularly artificial intelligence, has opened new avenues for innovation, productivity enhancement, and governance reform. These advancements have the potential to revolutionize traditional economic sectors, improve public service delivery, and foster more transparent and efficient policy implementation.

However, technological progress alone cannot guarantee sustainable development. It must be accompanied by a strong ethical foundation and a commitment to responsible governance. In this context, corporate social responsibility plays a pivotal role. It represents the ethical and legal obligations of enterprises to contribute positively to society and the environment, beyond the pursuit of profit. Corporate social responsibility is not only a moral imperative but also a strategic asset that enhances brand reputation, stakeholder trust, and long-term competitiveness.

Vietnam has made notable strides in codifying corporate social responsibility into its legal system. Various laws and regulations have been introduced to guide business conduct in areas such as labor rights, environmental protection, community engagement, and transparency. These legal provisions reflect the state's recognition of the importance of aligning corporate behavior with national development goals. Nevertheless, the practical enforcement of these regulations remains inconsistent. Many enterprises, particularly small and medium-sized ones, lack the resources, awareness, or incentives to fully comply with CSR standards. Moreover, gaps in policy coordination, limited oversight mechanisms, and insufficient public-private dialogue hinder the effectiveness of CSR implementation.

This article aims to explore the legal landscape of corporate social responsibility in Vietnam, with a specific focus on its role in promoting a green economy and sustainable development. By analyzing existing legal frameworks, identifying challenges in enforcement, and evaluating the interaction between law, policy, and business practice, the author seeks to provide a comprehensive understanding of how CSR can be leveraged as a tool for transformative

change. The article also proposes strategic recommendations to strengthen legal institutions, enhance corporate accountability, and foster a culture of sustainability across all sectors of the economy.

Ultimately, the pursuit of sustainable development requires more than policy declarations or technological solutions. It demands a collective effort from government agencies, enterprises, civil society, and citizens to build an economy that is resilient, inclusive, and environmentally responsible. Corporate social responsibility, when effectively integrated into the legal and operational fabric of businesses, can serve as a catalyst for this transformation, guiding Vietnam toward a future that is not only economically vibrant but also socially just and ecologically sound.

2. THEORETICAL BASIS OF CORPORATE SOCIAL RESPONSIBILITY TOWARDS THE ENVIRONMENT IN SUSTAINABLE DEVELOPMENT

According to the Vietnamese Dictionary, responsibility can be understood as "the obligation to one's words and actions, ensuring correctness, and if wrong, one must bear the consequences" (Center for Lexicography - Institute of Linguistics, 2003). C. Marx's concept of society is as follows: "Society does not consist of individuals, but society represents the totality of the connections and relationships of individuals to each other" (Nguyen Thanh Tuan, 2021) "An enterprise is defined as "an organization with its own name, assets, and transaction office, established or registered for establishment in accordance with the provisions of law for business purposes" (Law on Enterprises, 2020). This definition covers almost all the characteristics of an enterprise as a business entity in a market economy. It can be understood that corporate social responsibility (CSR) is the inclusion of three concepts: responsibility, society and enterprise, which is the relationship between enterprises and the social community.

Sustainable Development is an important concept that defines the development process that meets all the needs of current society while ensuring the continued development of future generations. Sustainable development of enterprises is a comprehensive approach to business management to maximize long-term economic, social and environmental value, accordingly there are three aspects to a sustainable business model, including: Sustainability associated with protecting the ecological environment; social sustainability is business activities that do not harm social systems, do not reduce the welfare of future generations; economic sustainability is meeting the financial needs of enterprises, funding business activities and supporting sustainable social and environmental initiatives (Phan Thi Thu Hien, 2023).

Thus, the law on corporate social responsibility for sustainable development is: Corporate social responsibility for sustainable development is that businesses do not only focus on short-term profits but also pay attention to the long-term impact of business activities on the three main factors of sustainable development: economy, society and environment. This is a long-term strategy to help businesses grow strongly, while contributing to the overall development of the whole society.

From this concept, it can be seen that Corporate Social Responsibility for Sustainable Development has the following characteristics:

First, long-term and comprehensive. Laws for enterprises do not aim for enterprises to create immediate profits but must also aim for long-term value for society, protect fuel sources, raw materials, nature and maintain social stability. CSR for sustainable development does not only focus on a separate field, but is a harmonious combination of three main factors: economy, environment and society. That is: In addition to bringing economic efficiency, it must ensure stable development and sustainable profit growth, without causing harm to the economy. Implement environmental protection measures such as reducing emissions, using renewable energy and conserving natural resources. At the same time, create social value through activities such as creating jobs, improving people's living conditions, investing in education, health care, etc.

Second, be clear and creative. In the development policy of enterprises, CSR activities must be transparent, public about reporting on social, environmental and financial impacts, creating trust and clearly stating the responsibility of enterprises if there is a negative impact on sustainable development. In particular, for sustainable development, it cannot be forced decisions and actions, but must be proactive, creative and innovative solutions, helping enterprises move towards a green economy.

Third, create connections and ethical values. CSR regulations for sustainable development cannot be achieved without connections between businesses, governments, social organizations and communities, so it is necessary to create cooperation and coordination in implementation. To create sustainable development and implement it, this requires coming from the "heart" of the business, from the core values of the business expressed through business ethics, respect for the law and human rights. At the same time, it must keep up with the trends of technological, social and environmental development.

The above are the basic characteristics of the law on corporate social responsibility for sustainable development. These are policies and regulations applied to businesses to create a green and sustainable economy.

3. LEGAL REGULATIONS ON CORPORATE SOCIAL RESPONSIBILITY TOWARDS THE ENVIRONMENT IN SUSTAINABLE DEVELOPMENT

Currently, the Vietnamese legal system has many regulations related to corporate social responsibility. However, they are not stipulated in a single legal document but are integrated into many laws and policies related to economy, environment, labor and sustainable development.

The Law on Environmental Protection 2020 is an important document related to sustainable development. Article 4 stipulates that sustainable development is a requirement throughout the socio-economic development process, in which enterprises must be responsible for minimizing environmental impacts, conducting environmental impact assessments (EIAs) for major projects (Article 29), and applying environmental protection measures in production and business activities. Article 135 requires enterprises to prepare sustainable development reports in some specific cases. guiding documents such as Decree 08/2022/ND-CP and related circulars.

The Law on Water Resources 2023, which takes effect on July 1, 2024, is of great significance in the management, exploitation and protection of water resources, especially for the Central provinces heavily affected by drought, saltwater intrusion and floods. The Government has also issued 02 Decrees and 03 Circulars to guide the implementation of the Law on Water Resources 2023 as follows: On May 16, 2024, the Government issued Decree 53/2024/ND-CP detailing the implementation of a number of articles of the Law on Water Resources 2023; Decree 54/2024/ND-CP regulating the practice of underground water drilling, declaration, registration, licensing, water resources services and fees for granting rights to exploit water resources.

At the same time, on May 16, 2024, the Ministry of Natural Resources and Environment also issued 03 Circulars detailing the implementation of the Law: Circular 03/2024/TT-BTNMT detailing the implementation of a number of articles of the Law on Water Resources 2023; Circular 04/2024/TT-BTNMT regulating the inspection of compliance with the law on water resources and appraisal and acceptance of the results of basic water resources investigation activities; Circular 05/2024/TT-BTNMT regulating the relocation, change of location, and dissolution of underground water resources monitoring stations. The above legal documents take effect at the same time as the Law on Water Resources 2023 takes effect, July 1, 2024.

In addition, there is the Law on Biodiversity 2008 and a number of documents guiding the implementation and latest adjustments related to the Law on Biodiversity including: Decree No. 160/2013/ND-CP (issued on November 12, 2013, effective from January 1, 2014) stipulating criteria for determining species and the management regime of species on the list of endangered, precious and rare species prioritized for protection; Decree No. 59/2017/ND-CP (issued on May 12, 2017) stipulating the management of access to genetic resources and benefit sharing from genetic resources; Decree No. 06/2019/ND-CP (issued on January 22, 2019) on the management of endangered, precious and rare forest plants and animals and the implementation of the CITES Convention; Circular No. 29/2019/TT-BTNMT (issued on December 31, 2019) stipulates the procedures for recognizing valuable and rare plant varieties and livestock breeds with biodiversity value.

In addition to environmental laws, the state also issued a number of related laws and sub-law documents to supplement and clarify the direction of sustainable economic development such as: Enterprise Law 2020: Regulations on the obligations of enterprises in complying with regulations on labor, tax, environmental protection and contribution to the community (Law on Enterprises, 2020). Investment Law 2020: "Encourages businesses with investment projects associated with socio-economic development, environmental protection and social security. Clearly defines investment incentive sectors, including green economy, renewable energy, and eco-tourism" (Law on Enterprises, 2020)

Although legal documents related to sustainable economic development in Vietnam are not contained in any specific Law or Code, they are often incorporated into legal documents regulating specific issues. This reflects the Government's viewpoint on the sustainable economic development strategy.

This has also created a comprehensive legal framework that is consistent with the orientation of sustainable economic development and in line with international development trends. These legal policies help orient the national economy in the long term, promote innovation and green transformation, and protect the interests of future generations. However, the implementation of these legal policies still faces some shortcomings that require synchronization between levels and sectors and effective solutions to overcome the problems.

4. ASSESSMENT OF THE PERFORMANCE AND LIMITATIONS OF CORPORATE SOCIAL RESPONSIBILITY TOWARDS THE ENVIRONMENT IN SUSTAINABLE DEVELOPMENT

Policies and laws on environmental quality management and control are gradually improved and implemented in practice.

Policies and laws on air environmental protection have been issued from the Law on Environmental Protection, regulations guiding the implementation of the Law as well as the Environmental Protection Strategy and the system of national technical regulations on the environment. Accordingly, implementing the Law on

Environmental Protection 2014 and the system of documents guiding the implementation of laws on air environmental protection, on June 1, 2016, the Prime Minister issued Decision No. 985a/QĐ-TTg approving the National Action Plan on air quality management to 2020, with a vision to 2025 and updated for the period 2030 in Decision No. 1973/QĐ-TTg dated November 23, 2021; Ministries, branches and localities have organized the development and implementation of policies and laws on air environmental protection.

The financial mechanism and resources for environmental protection stipulated in the Law on Environmental Protection, the Law on Budget and related laws are the basis for all levels and sectors to implement programs and tasks of managing and monitoring air quality, and enhancing the capacity to prevent and control air pollution. Prioritizing capital sources to increase investment in installing automatic and continuous monitoring stations, arranging periodic air quality monitoring points in special urban areas and centrally-run cities also contributes to enhancing the capacity to monitor air quality, in order to promptly have synchronous management solutions. Preferential policies on tax and fee support are issued to strengthen and diversify investment sources for air environmental protection, encourage and promote green industrial activities, sustainable transportation, etc. to reduce emissions such as: The Law on Public Asset Management as well as the Law on Bidding both stipulate priority investment in clean production technology; the Law on Environmental Protection Tax gives incentives to environmentally friendly products; The Law on Export and Import Tax stipulates that imported goods creating fixed assets for projects in sectors and occupations with investment incentives, especially investment incentives, or imported goods for environmental protection are exempt from import tax. Accordingly, equipment for treating exhaust gases and automatic and continuous emission monitoring equipment imported to create fixed assets for environmental protection are exempted from or have reduced certain types of taxes according to the provisions of law. Thereby, facilitating and attracting investors to projects for treating and reducing exhaust emissions, developing green industry, and sustainable transportation.

Environmental monitoring and source monitoring continue to be promoted. The periodic monitoring program of the Ministry and localities continues to be maintained and implemented. At the national level, the Ministry of Natural Resources and Environment implements an air quality monitoring program in the three key economic regions of the North, Central and South; Ministries and sectors implement a number of monitoring programs under their management. At the local level, the environmental monitoring program, including air environment, is also implemented periodically every year to regularly monitor parameters according to environmental technical standards. On March 13, 2025, at a meeting on the roadmap for applying Vietnamese standards on emissions from road motor vehicles in circulation, Deputy Prime Minister Tran Hong Ha emphasized the application of emission standards in a number of areas with high levels of air pollution (Hong Cam, 2025).

5. SOME LIMITATIONS ON THE APPLICATION OF CORPORATE SOCIAL RESPONSIBILITY LAW TO THE ENVIRONMENT IN SUSTAINABLE DEVELOPMENT

First, the legal provisions on handling violations. The new environmental pollution crime has a formal structure but still only applies to the act of emitting gas and dust, but has not yet been regulated for acts of violating environmental laws on vibration, noise, and odor. Furthermore, according to current regulations, the act of discharging waste must reach a certain load to be prosecuted for criminal liability, this regulation causes certain difficulties in practice because determining this load with the air environment is relatively complicated, possibly beyond the capacity of the prosecuting agency. The 2015 Criminal Procedure Code also added a separate chapter to regulate the procedural procedures for prosecuting legal entities. However, the regulation is still of a principled nature. For example: Regarding the provisions on suspending the case according to normal procedures, that is, for the accused, the Judge presiding over the trial can only suspend the case during the trial preparation stage if there is a basis for the regulations (Criminal Procedure Code, 2015). Thus, during the trial preparation stage, when there is a basis that there is no crime or the act does not constitute a crime, the Presiding Judge of the trial cannot decide to suspend the case, because that is not a basis for them to be allowed to suspend the case (Trinh Tuan Anh, Le Thi Thoa & Dao Duc Hanh, 2021). Meanwhile, Clause 2, Article 443 of the 2015 Criminal Procedure Code does not separate the grounds for the Procuracy to decide to suspend the case, suspend the accused and the grounds for the Court to decide to suspend the case, suspend the accused, leading to a situation where there is no consistency between the provisions on suspending the case according to normal procedures for criminals and procedures for legal entities, leading to the case where there is one of the two above grounds, during the trial preparation stage, the Judge presiding over the trial has the authority to decide to suspend the case, suspend the accused (Trinh Quoc Toan, 2018).

Regulations on crime scene examination by agencies assigned to conduct certain investigative activities in the Law on Organization of Criminal Investigation Agencies are not yet consistent with the 2015 Criminal Procedure Code. According to the provisions of the Law on the Organization of Criminal Investigation Agencies, when the Border Guard, Forest Rangers, Coast Guard, and Fisheries Surveillance, while performing their duties in their management areas, discover a crime (as prescribed in the Law on the Organization of Criminal Investigation Agencies), even for less serious crimes, flagrant crimes, obvious crimes, or less serious crimes with many complicated circumstances,

serious crimes, very serious crimes, and especially serious crimes, they all have the duty and authority to examine the scene. According to the provisions of the Criminal Procedure Code, only when conducting criminal proceedings against less serious crimes in cases of flagrant crimes, with clear evidence and criminal records, will the agencies assigned to conduct a number of investigative activities have the duty and authority to examine the scene. In other cases, these agencies are not assigned the duty and authority to examine the scene (Nguyen Huu Son, 2018).

Second, Corporate Social Responsibility towards the Environment. Some businesses have not really made a strong commitment to environmental protection, and CSR often stops at promotional or coping activities, instead of implementing projects that have long-term and truly meaningful impacts on the community and the environment. Son An - Phu Yen Investment Co., Ltd. was suspended from operating a source of waste without an environmental license. On March 14, 2024, the People's Committee of Phu Yen province also decided to administratively fine Phu Yen Tapioca Starch Joint Stock Company (headquartered in Eabia commune, Song Dinh district, Phu Yen province) with an amount of 3.39 billion VND. Phu Yen Tapioca Starch Joint Stock Company was fined for committing 6 violations of environmental protection and water resources laws related to the Song Dinh Tapioca Starch Factory (Son Thuan, Phu Yen, 2024).

Third, Expertise of environmental management staff. Over the years, environmental management staff in the Central region have often lacked up-to-date knowledge of the latest environmental protection policies and advanced management techniques. This has led to ineffective implementation of environmental protection policies. Some localities in the Central region still lack modern environmental management software, environmental quality monitoring systems or modern measuring equipment. This reduces the ability to monitor and make appropriate decisions. One of the major problems in the Central region is the lack of close links between environmental management agencies, from the provincial to the district and commune levels. This has led to a waste of resources and difficulties in implementing synchronous environmental protection policies. Some areas in the Central region have not fully recognized the importance of environmental management, leading to a lack of investment and lack of attention from leaders at all levels. This can lead to a lack of resources and a lack of determination in implementing environmental protection policies. The lack of funding for environmental protection activities, staff training, and implementation of environmental projects in the central region is one of the factors that makes environmental management ineffective.

6. SOME PROPOSALS TO IMPROVE THE EFFECTIVENESS OF APPLYING THE LAW ON CORPORATE SOCIAL RESPONSIBILITY IN SUSTAINABLE DEVELOPMENT

First, continue to improve the legal system. There should be clear, specific and updated laws, decrees and circulars to regulate behaviors that impact the environment. These regulations should cover everything from protecting natural resources to treating waste, emissions and wastewater. Strengthen management policies and regulations on corporate social responsibility towards the environment. Promote and instill in businesses the awareness of a green economic environment and comprehensive and sustainable economic development. Develop strict environmental standards for each industry, region and product, helping to prevent pollution and waste of resources. Have policies to attract investment, develop the economy, create an open environment for businesses and people's welfare.

Second, it is necessary to raise the social responsibility of enterprises and local people towards the environment. Strengthen propaganda to raise public awareness of environmental protection such as: Environmental competitions, environmental awards for enterprises that implement environmental protection policies well, or use effectively, economically, exploit and protect local resources, or enterprises that contribute to regional economic development need to receive certain preferential investment and development policies. These activities aim to encourage, as well as create a legal corridor or a comfortable mechanism to recognize the positive contributions of enterprises.

Third, build infrastructure and comprehensive development. Increase investment in infrastructure to facilitate inspection, monitoring, and measurement of environmental quality combined with regional joint venture development and comprehensive development. Focus on production development and sustainable poverty reduction in ethnic minority areas, remote areas, extremely disadvantaged areas, and coastal areas. Effectively realize preferential policies and social assistance. Improve the health network and quality of health services, especially at the grassroots level. Develop these cities into specialized medical centers, with advanced standards in Southeast Asia and towards international standards.

Fourth, it is necessary to strengthen specific solutions to respond to regional climate and climate change. Develop a group of solutions to develop irrigation in a modern and flexible direction, associated with building a vision and scenarios to respond to climate change in annual and five-year plans. It is also necessary to develop a regional linkage policy to respond to climate change, aiming at the goal of sharing risks, early warning and cooperation to overcome the negative impacts caused by climate change.

Fifth, improve mechanisms to encourage investment and business development. It is necessary to improve the investment and business environment, build mechanisms and policies to encourage business development and attract

resources. This includes building industry clusters and intra-regional and inter-regional connectivity infrastructure. It is necessary to invest in key infrastructure systems, especially in the fields of transportation, energy, information technology, urban areas, human resource training, tourism and services, logistics, environment and climate change adaptation. Information systems and socio-economic information exchange also need to be developed to ensure connectivity between localities in the region.

7. CONCLUSION

The legal framework surrounding corporate social responsibility in relation to sustainable development in Vietnam has been gradually refined, offering clear and specific provisions that serve as a strong foundation for encouraging business participation in the country's long-term socio-economic progress. These legal instruments reflect a growing recognition that enterprises are not merely economic actors but also contributors to broader societal and environmental goals.

Nevertheless, the existence of legal provisions alone is not sufficient to ensure meaningful implementation. For corporate social responsibility to become an integral part of business practice, it requires active and consistent collaboration among government authorities, the business community, and civil society. This cooperation is essential to foster a responsible business environment that supports environmental protection, enhances the quality of life for citizens, and promotes inclusive and sustainable regional development.

To achieve these outcomes, it is necessary to develop and enforce policies that help enterprises balance economic growth with social equity and environmental stewardship. Such policies should be practical, accessible, and tailored to the diverse capacities of businesses, especially small and medium-sized enterprises. They must also include mechanisms for education, support, and accountability to ensure that corporate responsibility is not only understood but also embraced.

In conclusion, the journey toward sustainable development requires more than legal mandates. It demands a cultural shift in how businesses perceive their role in society. By embedding corporate social responsibility into the core values and operations of enterprises, Vietnam can build a future that is economically dynamic, socially inclusive, and environmentally resilient.

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