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ABSTRACT BOOK

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IPO LONG-RUN PERFORMANCE AND COVID-19 PANDEMIC: EVIDENCE FROM A TRANSITION ECONOMY

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Abstract. This study aims to shed some light on the long-run performance of IPOs under the impact of the COVID-19 pandemic in a transition economy. Research results help businesses choose the right time for IPOs and investors should have a suitable investment strategy according to the impact of the COVID-19 pandemic on IPO long-run performance in Vietnam. This study uses a dataset of 150 companies conducting IPOs in Vietnam through the event study methodology and regression method. The research results show that businesses tend to overperform in the long term due to the COVID-19 pandemic. In addition, the number of deaths and COVID-19 pandemic cases also significantly impact the long-run IPO performance. The research results help businesses have appropriate IPO strategies to ensure a successful and sustainable IPO, as well as provide investors with a reasonable investment policy under the impact of the COVID-19 pandemic on the long-run performance of IPOs.

Keywords. IPO, Long-run performance, Transition economy, Vietnam, Equitization.

BAYESIAN MODEL AVERAGE FOR BRAND ELEMENTS ON FAST FOOD PURCHASING INTENTION IN VIETNAM'S SUSTAINABLE DEVELOPMENT

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Abstract. The research aims to determine the influence of brand elements on the intention to buy fast food in Vietnam's sustainable development based on the survey data of 198 customers. Based on developing a theoretical framework from a theory of rational action (TRA) and theory of planned behavior (TPB) along with the theoretical foundations of previous studies. Bayesian model selection finds that five key factors were got: brand awareness, brand perceived quality, brand association, brand loyalty, and brand desire to impact customers' intention to buy fast food at fast-food restaurants. From the research results, implications help fast-food businesses recognize many aspects of the elements making up brand elements, laying a stronger foundation for businesses and managers to develop sustainable brand policies and sales policies, as well as develop strategies in the sales process. This study uses the optimal choice of Bayesian Model Selection for brand elements to buy fast food in Vietnam's sustainable development.

Keywords. Bayesian model selection, brand awareness, brand perceived quality, brand association, brand loyalty, brand desire, and sustainable development.

THE ROLE OF EMPOWERING LEADERSHIP IN THE RELATIONSHIP BETWEEN LEADERSHIP TRAITS AND CREATIVITY

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Abstract. Creativity is comprehended as the capacity to create ideas, products, services, or a new, useful process and apply those new, helpful ideas to training to make new products or new processes in the organization. The purpose of this research studies the role of empowering leadership in the relationship between leadership traits and creativity of instructors at universities in Ho Chi Minh City, Vietnam. The reliability and validity of the scale were tested by Cronbach's Alpha, rho A, Average Variance Extracted (Pvc), and Composite Reliability (Pc). The result of the PLS-SEM model showed the research on the mediating role of empowering leadership in the relationship between aspects of leadership traits and creativity in Vietnamese education. The two hypotheses were proposed, and one hypothesis was found unsupported. This paper is limited to a small sample size due to time constraints; the future study should have a large sample size for the generalization of the study.

Keywords. Empowering leadership, leadership traits, and creativity.

FACTORS THAT INFLUENCE THE ADOPTION OF COMPUTER-ASSISTED AUDIT TECHNIQUES (CAATS) BY EXTERNAL AUDITORS IN VIETNAM

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Abstract. The explosion of digital technology has changed the operation of many distinct types of businesses and industries. Auditing services, which handle assessing compliance with laws, policies, financial and accounting regimes, and the performance of businesses and organizations, must also perform increasingly complex professional activities. In that context, computer-assisted audit techniques (CAATs) provide auditors with many advantages to perform the task efficiently. To increase the use of CAATs, it is important to understand what factors are significantly influencing adoption decisions. The main aim of this study is to identify and build a research model suitable to the characteristics of Vietnam, to measure the factors affecting the acceptance or application of CAATs in auditing financial statements. The authors used mixed research methods: qualitative methods (collection of documents, interviews with experts) were used to build research models and questionnaires; quantitative methods (descriptive statistics, exploratory factor analysis, correlation, and regression analysis) are used to verify the influence of the factors in the model. The research results show that the intention to accept the use of CAATs by independent auditors is positively affected by the factors of performance expectancy, effort expectancy, social influence, and facilitating conditions. These findings will be a reliable reference for auditing service companies in implementing solutions to increase the efficiency of their audit work.

Keywords. audit software, CAATs, Computer-Assisted Audit Techniques, Unified Theory of Acceptance and Use of Technology, UTAUT, Vietnam.

FROM MARKETING COMMUNICATION TO BRAND LOYALTY IN LOGISTICS AFTER COVID-19: CASE OF FAST DELIVERY COMPANIES IN VIETNAM

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Abstract. This study aims to explore and examine the factors of marketing communication that influence perceived quality and thus influence brand loyalty in the logistics sector. The research was carried out specifically in the field of express delivery in Vietnam in the context of the new normal after the Covid 19 pandemic. The three elements of marketing communication were considered through the theoretical basis and study related to the research: sponsorship, ad spending, and non-price promotion. The study used data collected from the information of 473 valid surveys that used the express delivery service, regardless of corporate or individual customers. After the preliminary research process, the quantitative research used PLS partial least squares method with SmartPLS software to test the research model and hypotheses. Testing the linear structural model showed that the influencing factors explained 57.7% and 73.7%, respectively, of the variance of the perceived quality variable and the brand loyalty variable. The no-price promotion has a notable effect on perceived quality and perceived quality on brand loyalty. The control variable analysis results also showed no difference in terms of gender, age, occupation, and income when considering the brand loyalty of users when using logistics services. The authors have proposed management implications in improving customer-perceived quality and brand loyalty through that relationship and some future research directions.

Keywords. Marketing communication, logistics, perceived quality, brand loyalty, Covid-19.

THE ROLE OF MESSAGE FRAMING IN THE PROMOTION OF FAIR-TRADE BUYING BEHAVIOR: A CROSS-CULTURE STUDY

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Abstract. This study used an experimental approach to show how fair-trade consumption behavior is influenced by message framing about fair-trade products. In particular, the findings suggested that Vietnamese consumers are more likely to engage in fair trade consumption behavior when a message is framed with a gain. In contrast, American consumers are more likely to engage in fair trade consumption behavior when a message is framed with a loss. Processing fluency and justice restoration efficacy is the mechanism behind the relationship between message framing and fair-trade purchase intention. The findings demonstrate that congruency between gain (loss) framed messages and Vietnamese (American)'s message processing style leads to more positive outcomes in purchase intention. These results offer managerial implications for marketers on how to engage consumers in purchasing fair trade products.

Keywords. Fair-Trade product, message framing, buying behavior.

THE MODERATING IMPACTS OF NATIONAL CULTURE ON MANAGERIAL WORKFORCE BEHAVIOURS IN LOCAL HOTELS: A CASE STUDY IN VIETNAM

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Abstract. The research examines the proposition that Vietnamese national culture has moderating impacts on the behavior or performance of local Vietnamese hotel managerial staff in Vietnamese local hotels. As the Vietnamese hotel managers are cultural in origin, the research study has a potential contribution to illustrate and identify the nature of the moderating impacts of the Vietnamese national culture when the hotel managers observe and practice the universalistic conceptualized standards or western hotel service standards in their work behavior or performances. The research study was to address two objectives: (1) to find out whether there is a generalization that Vietnamese national culture has moderating impacts on the behavior of local hotel managerial staff and (2) to find out the moderating impacts of the Vietnamese national culture on the performances of the local hotel managerial workforce. The qualitative case study method structured with a one-to-one semi-structured interview was used to investigate the research objective. The model of Hofstede Cultural Dimensions was adopted as the measurement criteria to study the research phenomenon. The research was done at a company level with one consented local hotel company in Vietnam. There were two sample populations investigated such as the Main Case Study sample of 12 interviewees and the Outside Case Study sample of 9 interviewees with the purposive sampling method. By analyzing and re-categorizing the interview data into the thematic items of the identified Hofstede Cultural Dimensions, it was found that the effects of moderating impacts or influences were identified and categorized as the themes of Open Communication, Community Spirit, Nurture Others, Risk-Taking, and Paternalistic Orientation. These categorized themes can help to enrich and improve Vietnamese hotel managers' knowledge of Vietnamese national culture, as well as their management guidelines establishment on the monitoring and controlling employee work behaviors or performance for better business performance.

Keywords. Vietnam, hotel, national culture, managerial behavior, Hofstede Cultural Dimensions.

FACTORS INFLUENCING THE ONLINE PURCHASE INTENTION VIA INSTAGRAM: THE EMPIRICAL STUDY IN HO CHI MINH CITY

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Abstract. The study was conducted to identify and analyze factors that affected consumers' online purchase intention through Instagram in Ho Chi Minh City. The proposed research model included 6 factors that affected the decision of consumers to buy cosmetics online: "Perceived Ease of Use", "Perceived Usefulness", "Perceived Risk", "Electronic Word of Mouth", "Shopping Experience", and "Price Perception" with 24 observed variables of 6 independent variables and 4 observed variables of 1 dependent variable, which was online purchase intention through the Instagram social media platform. The results showed that only three factors positively impacted online purchase intention through Instagram social media platform, sorted by the descending Beta coefficient: Electronic Word of Mouth, perception of usefulness, and perceived ease of use. Based on the findings, the authors also propose some managerial implications for online retailers to promote online purchases via Instagram.

Keywords. online purchase intention, electronic word of mouth, perceived usefulness, perceived ease of use, Instagram, social media platform.

THE CULTURE OF THE LOCAL COMMUNITY – SUSTAINABLE FACTORS IN MINING AND DEVELOPMENT OF SEA TOURISM PHU YEN PROVINCE

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Abstract. Phu Yen is a new beach tourism destination on the South-Central Coast. However, for the sustainable development of this type of tourism, it is necessary to pay attention to the indigenous cultural component of the local community. The success of tourism is not only assessed through the level of tourism participation of the parties but also depends greatly on the interests of the local community. One of the factors that most profoundly affect the quality of a tour is the successful exploitation of the indigenous culture of the local community; as well as avoiding the negative impact of tourism on the lives of local communities. The objective of this study is to analyze two dimensions of the issue: the participation of the local community and the impact of sea tourism on the local community. A questionnaire survey method was carried out for tourists and residents. The research results show that once there are effective solutions to exploit these values well, not only the development efficiency of sea tourism is increased, but the cultural values of the local community are also enhanced. sustainably maintained.

Keywords. culture, local community, sustainability, sea tourism, Phu Yen.

COVID-19 AS AGENT OF SUSTAINABLE CHANGE IN TOURISM OFFER OF QUEBEC AND VIETNAM

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1. Purpose of the research

COVID-19 has disturbed several economic activities, including the tourism sector. Could it now lead us toward a better more sustainable future (Higgins-Desbiolles, 2020)? This project aims to observe how the discourse of tourism organizations in Québec (Canada) and Vietnam is changing during the pandemic. More specifically, we seek to document what part of the discourse is related to sustainable development and whether sustainability is gaining momentum. Now there is much speculation, but little empirical validation of the situation and its evolution.

2. Research design and methodology

This research is based on a corpus composed of website content of tourist attractions and service providers in Québec and Vietnam, from which a content analysis (de Bonville, 2006) will allow to make a deductive and inductive judgment on the emerging form (including the use of technologies) and the evolution of the tourism industry (Hsieh, 2012). The content of at least 50 websites of hospitality businesses and tourism attractions for each territory (Québec and Vietnam) is collected, each at different occurrences starting in 2019 (pre-COVID), and then compared on a longitudinal perspective, for a total of at least 200 entries each containing many pages. NVivo and SPSS are used for data analysis.

3. Principal results

The research is ongoing. Results will be available time for complete paper submission in June.

4. Major conclusion

The project embodies the fruitful collaboration of a new international research collaboration between scientists from Québec and Vietnam. Québec will be able to learn from this emerging expertise, and vice versa. Moreover, the fact that these countries are geographically and socioeconomically different will help generalize results on a global scale. This project is made possible by a cooperative international fund allocated by ministère des Relations Internationales et de la Francophonie of Québec (MRIF).

**LAND USE PLANNING AS NON-STRUCTURAL MEASURE APPROACH ON
SUSTAINABLE FLOOD RISK MANAGEMENT: A CASE STUDY ON
VIETNAM'S LARGE URBAN AREAS**

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Abstract. The paper aims to conduct an examination of land-use planning as a non-structural measure in flood-prone areas. The study discovered the circumstance of measure as a sustainable method, land use, in Vietnam and invested into the issue of how this measure could become more priority in the decision-making process. The interviews were implemented with ten experts in Hochiminh and Cantho cities – in Vietnam. The obtained results recognized the role of land use, however in limited application to reduce flood consequences in urban areas. The following reasons are discussed for more explanation.

Keywords. Flood-prone areas, flood risk management, land use planning, non-structural measures, Vietnam.

CORPORATE SOCIAL RESPONSIBILITY AND FIRM PERFORMANCE IN THE TRANSPORTATION INDUSTRY: THE MODERATING EFFECT OF OIL PRICES

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Abstract. A panel analysis in this study investigates the corporate governance (CG) drivers of corporate social responsibility (CSR) and the role of CSR practices in enhancing firm performance in the transportation industry, with the moderating effect of oil prices. An empirical study covers 46 firms for the period 2009 – 2018. The results show that board gender diversity and board independence contribute to the CSR performance of the firms. In addition, CSR performance has an insignificant relationship with firm profitability. Yet, the relationship is significantly positive when the moderating effect of oil prices is added. At the same time, the interaction term of CSR performance and oil prices has a negative association with firm performance, implying that an increase in oil prices tends to be offset by lowering CSR – related costs. The findings provide theoretical and practical implications for transportation firms and policymakers.

Keywords. Corporate governance, corporate social responsibility, transportation firms, firm performance, moderating effect of oil prices.

A COMPARATIVE ANALYSIS OF STOCK MARKET EFFICIENCY IN ISLAMIC AND NON-ISLAMIC COUNTRIES

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Abstract. This paper examines the time-varying weak-form efficiency of stock markets of Islamic countries compared to non-Islamic countries. We apply the Multifractal Detrended Fluctuation Analysis (MF-DFA) on the market index of 10 Organisation of Islamic Conference (OIC) member countries, 10 developed countries, and 10 non-Islamic countries which have similar market capitalization as the Islamic countries in the sample. The key finding is that all markets exhibit multifractality, and thus rejecting the weak form of the market efficiency hypothesis. Besides, stock markets are more efficient in shorter horizon components. Islamic stock markets are generally less efficient than developed markets, but they are getting more efficient over time and the degrees of stock market efficiency in Islamic countries and matching countries do not move in similar patterns.

Keywords. Islamic stock markets, market efficiency, MF-DFA, time-varying.

ISLAMIC RELIGION AND STOCK MARKET VOLATILITY

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Abstract. This paper examines the relationship between Islam and stock market volatility together with the impact of 2008 global financial crisis (GFC) and 2010 Arab Spring on the relationship. A panel analysis was carried out in Islamic and developed non-Islamic countries. The result shows that the percentages of Muslims and stock market volatility are positively related in Islamic countries and the influence of Muslims in developed countries is minimal. Moreover, that relationship is affected by 2008 financial crisis and 2010 Arab Spring. It becomes weaker after the events. Moreover, the stock markets with more Muslims are less volatile before the crises, compared to after the crashes.

Keywords. 2008 global financial crisis, 2010 Arab Spring, Islam beliefs and practices, Muslim populations, stock market volatility

POLICY AND LEGAL FRAMEWORK TO SUPPORT THE TRANSITION FROM COAL POWER TO RENEWABLE ENERGY IN VIETNAM

Abstract. Vietnam's energy sector has been on a path to greening and gradually reducing its dependence on fossil fuels, towards a low-carbon society in the coming decades. Over the years, Vietnam has always been active in implementing the commitments of the 2030 Agenda for Sustainable Development and the Paris Agreement on Climate Change (COP 21). One of the important requirements that Vietnam needs to fulfill is to eliminate coal power and switch to renewable energy to reduce greenhouse gas emissions and decarbonize the energy sector. Although the transition to renewable energy brings many benefits, contributing to reducing the impact on the environment, the development of renewable energy currently faces many financial and technical difficulties, especially the lack and incompleteness of policies and legal frameworks for implementation. This article studies the current situation of the energy sector in Vietnam, the difficulties and opportunities in the energy transition process, current energy policies and legal frameworks, and experiences in India and China. On that basis, the article makes some recommendations on policies and legal frameworks to promote the transition from coal power to renewable energy in Vietnam.

Keywords. Energy transition, renewable energies, sustainable development, legal framework.

ANALYZED CRUDE OIL PRICE FLUCTUATION RELATED TO COUNTRIES AND VIETNAM'S ECONOMIC GROWTH: APPROACH ARDL MODEL

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Abstract. The relationship between crude oil prices and countries' GDP is used to consider whether crude oil prices impact their economic growth and the extent to which they are impacted. To explore and investigate this relationship, the autoregressive distributed lag model (ARDL) was combined with the unit root, Pearson's correlation (two-tailed) tests, and time series collected from 1991 to 2020 to explore their relationship. The crude oil prices affecting Vietnam, China, and South Korea are -52.6%, -37.6%, -48.5%, respectively, while other countries have a minimal impact, such as Thailand (-20.3 %), Singapore (-24.7%), Indonesia (11.1%), Malaysia (-23.4%), Japanese (-18.3%) and America (-12.8%). Crude oil prices negatively impact all countries except Indonesia. In addition, the empirical results provide accurate forecasting and alternative energy policymaking for micromanagers who set sustainable economic growth goals and have short-term and long-term economic development strategies.

Keywords: GDP growth, crude oil crisis, energy policy, alternative energy, stabilization policy.

JEL Classification: E31, E37, Q42, Q48.

EFFECT OF PROFITABILITY AND RISK ON MARKET POWER OF VIETNAM COMMERCIAL BANKS

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Abstract. The article studies the influence of factors, especially profitability and risks, on the market power of Vietnamese commercial banks in the period 2002-2020. The author uses two criteria to measure profitability including ROA, and ROE; The risk in this study is considered by credit risk and measured by the ratio of provision for credit risk to total assets. Market strength is estimated using the Lerner index; In addition, the paper also considers other factors on bank characteristics and macro factors on market power. Using the two-step systematic GMM method, the research results show that both profitability and risk have strong and positive impacts on the market power of banks. Besides, the study shows that the market power of Vietnamese commercial banks is also affected by capital, size, income diversification, state ownership, inflation, economic growth, and crisis. financial crisis 2008. The results of this study provide managers with the necessary information to assess the market strength of a bank, thereby making appropriate management and investment decisions.

Keywords. Profitability, Risk, Market power, Commercial Bank.

IDENTIFYING AND PRIORITISING THE MACRO RISKS OF FOOD SUPPLY CHAIN: EMPIRICAL EVIDENCE FROM VIETNAM

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Abstract. The Covid 19 pandemic, trade conflicts between major powers, and the war between Russia and Ukraine have all had a significant impact on the economic downturn and social unrest. The impact of recent events has warned us that there should be a risk assessment for macro risk factors, particularly the food supply chain with strict food hygiene and safety regulations. Furthermore, the food supply chain in developing countries such as Vietnam is fragmented and highly vulnerable. For those reasons, this study aims to identify and prioritize the macro risk factors that cause food supply chain disruptions. A thorough literature analysis and the PESTLE framework are used in this study to identify macro risk factors in the Vietnamese food supply chain. Then all identified risk factors will be combined with the experience of professionals and academics to investigate the reliability and validation and explore if more risk factors are not mentioned in previous studies. This study uses the Analytic Hierarchy Process (AHP) to prioritize the identified risk variables, assisting managers in building their mitigation strategy. The findings will present a comprehensive hierarchy of identified macro risk factors under the PESTLE framework and the ranking of the most critical risk factors that cause the Vietnamese food supply chain disruptions. Significant macro risks of the food supply chain in a developing country are identified based on literature reviews and professional opinions. This study provides academics with the framework for future research. In addition, it supports practitioners in developing countries with limited resources and expertise in coping with the pandemic's impact on the food supply chain by assessing and prioritizing identified risks.

Keywords. Food supply chain, macro risks, Covid-19 pandemic, AHP, Analytic Hierarchy Process.

THE STUDY OF BUSINESS DIPLOMACY AND CSR FOR THE ENHANCEMENT OF CORPORATE COMPETITIVENESS AND INTERNATIONALIZATION STRATEGY IN THE POST-COVID-19 WORLD

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Abstract. In the recent world, globalization is recently meta-trend making opportunities easier to access for many companies with international expansion for business to increase competitiveness. Nevertheless, the Covid-19 pandemic has posed the flawed point of globalization as well as the operation of international business all over the world. The world's trade and economic relations among multinational companies (MNCs) were halted due to the policies of international mobility restrictions of many nations. The international community is witnessing a transition towards a green economic model attached to sustainability. The world COP23 conference posed many global challenges requiring collective actions from the private sector and MNCs via raising stricter regulations and norms. Hence the internationalization strategy will be harder than before. If a company would like to join global economics, It must handle many stakeholders concerning corporate social responsibilities (CSR). CSR will not only define the corporate's competitiveness but also identify the corporate's brand in all international markets. The CSR is objective of many MNCs as a strategy for enhancing engagement towards society, the environment, and economy, etc. Dealing with many stakeholders, especially external stakeholders like government, media or community, and customers, is a very comprehensive task for a company going global. This is where business diplomacy steps in as a function of providing a clear criterion for the selection of stakeholders. Moreover, business diplomacy is a tremendous tool for the internationalization strategy attaching CSR as a core value. However, the role of this function is underrated. This paper aims at identifying the effectiveness of the combination of business diplomacy and CSR as core values and functions to enhance corporate competitiveness. Specifically, based on the previous studies and model, this paper will form a common ground between those two factors and give recommendations on the internationalization strategy of a company.

Keywords. Business diplomacy, corporate social responsibility, internationalization, stakeholders' management, sustainability, international business

IMPACT OF FUNCTIONAL AND PSYCHOLOGICAL BARRIERS ON GREEN CONSUMPTION BEHAVIOR OF HO CHI MINH CITY CONSUMERS

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Abstract. A certain human behavior has two groups of influencing factors. That is the group of motivating factors and the group of hindering factors. There is a lot of research on the motivating factors or a mixture of both motivating and inhibiting factors in Vietnam and abroad, while there is not much research on the barrier factors. By quantitative research with SPSS 2.0, the authors measure and test the influence of functional and psychological barriers on the green consumption behavior of Ho Chi Minh City consumers through 2 levels. Level 1 is a measure of the impact of two types of barriers on green consumption intentions and level 2 is the impact of green consumption intentions on behavioral decisions. The research results will be the basis for the authors to propose some implications to reduce the level of functional barriers and psychological barriers and increase the green behavior of Ho Chi Minh City consumers.

Keywords. Functional barrier, a psychological barrier, green consumption behavior.

DETECTING SOURCES OF VIOLATIONS IN VALUE-AT-RISK MODELS: A MULTIVARIATE BACKTESTING APPROACH

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Abstract. Individual investors, banks, and financial institutions encounter financial risk and face the danger of losses. Unusual big losses may lead to bankruptcy and expose third parties to undesired financial risk. This is the underlying reason for financial risk management which requires identifying, quantifying, and especially measuring risk. Developed by JP Morgan in the 1980s, VaR has become one of the most crucial measures of risk in the financial market. However, failure in measuring risk with unappropriated VaR models would force the institution into jeopardy. In an attempt of assessing the accuracy and effectiveness of various Value-at-Risk models, we apply the multivariate backtesting procedures suggested by Wied et al. (2016) to the US stock market across different sectors from 1999 to 2016. We use the daily adjusted closing price data of SP 500 and Dow Jones 30 stocks as well as the top 15 largest firms by market capitalization in the Finance, Energy, and Technology sectors in The United State. Over the period of 20 years from the beginning of 1997 to the end of 2016, the data covers considerable financial events from the Dot-com bubble, the sub-prime housing crisis and the housing bubble of 2008, and the current global financial condition. We also carry out VaR calculation methods in three main approaches: parametric method, non-parametric method, and semi-parametric method (see Abad, Benito, and Lopez, 2012) to yield input for the backtesting processes. Consequently, the compatibility of VaR models can be further evaluated. To be more detailed, the clustering in multivariate VaR forecast is tested for serial and cross-sectional correlation both. By providing additional information on the sources of violations (temporal and/or cross-sectional), the findings from this study should be of particular interest to portfolio managers, and financial risk regulators in choosing the most appropriate VaR models for their portfolios.

Keywords. Value-at-Risk, Multivariate backtest, financial market.

**THE EFFECTS OF DIGITAL TRANSFORMATION AND MARKET
ORIENTATION ON FIRM PERFORMANCE OF COMMERCIAL JOINT-
STOCK BANKS IN VIETNAM**

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Abstract. This research aims to investigate what it takes to be market-oriented in the age of increasing digitalization of commercial joint-stock banks in Vietnam based on a combination of qualitative and quantitative research methods. Qualitative research is carried out through focus group discussions with experts. The quantitative research was carried out through online surveys and direct interviews with management managers from middle to high-level commercial joint-stock banks in Vietnam. Research results show that the four components of digital transformation have been affected by all three components of the market orientation of Vietnam's commercial joint-stock banks. The four components of digital transformation include (1) digital marketing, (2) digital product experience, (3) e-commerce, and (4) e-customer relationship management. The three components of the market orientation of the Vietnam Commercial Stock Bank include (1) market intelligence generation, (2) market intelligence dissemination, and (3) responsiveness. Based on this result, market orientation and digital transformation enhance firm performance and the impact of market orientation on organizational performance is mediated by digital transformation, this study provides some governance enlightenment for promoting digital transformation and market orientation based on the transformation of commercial joint-stock banks in Vietnam.

Keywords. Market orientation, digital transformation, firm performance, commercial banks, Vietnam

CORPORATE GOVERNANCE FACTORS AND FIRMS' FINANCIAL PERFORMANCE OF LISTED VIETNAMESE FIRMS: THE CASE STUDY OF INDUSTRIAL SECTORS

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Abstract. This empirical study examines the impact of corporate governance characteristics on the financial performance of listed Vietnamese industrial companies. The feasible generalized least squares (FGLS) panel regression model is used to assess a dataset of 92 publicly traded industrial enterprise companies on the Ho Chi Minh Stock Exchange Market (HOSE) from 2017 to 2020. The findings suggest that board independence and gender diversity have a considerable negative impact on firms' financial performance. Although there is no statistically significant link between board size and ROA, board size is positively correlated with ROE. The study contributes to the corporate governance and firm financial results literature. Also, it gives practical insights to Vietnamese firms' stock investors by investigating the impact of the COVID-19 pandemic on firm financial performance and corporate governance variables. Our findings provide direct evidence of the relationship between CG mechanisms and firm financial performance in Vietnam, assisting top management in shaping their CG system and benefiting practitioners and policymakers in the prescription of Vietnamese corporate governance codes.

Keywords. corporate governance, firm financial performance, listed industrial companies, Vietnam.

RELATIONSHIP BETWEEN PERSONALITY CHARACTERISTICS AND RISK TOLERANCE AMONG YOUNG STOCK INVESTORS IN VIETNAM

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Abstract. Risk preference is an important factor that influences many economic decisions and behaviors of retail investors including portfolio composition, stock market participation, and trading frequency. Risk tolerance is determined by many personal and social aspects of people. This study examines the relationship between risk tolerance and the Big Five personality traits namely extroversion, agreeableness, conscientiousness, neuroticism, and openness among young securities investors. A questionnaire survey was undertaken for this study to acquire primary data from the target population in Vietnam who are between the ages of 18 and 29. The results indicate that all five dimensions were found to have a positive association with investors' risk tolerance. More specifically, Openness has the strongest impact on risk tolerance, whereas Neuroticism has the weakest impact on the risk tolerance of Vietnam's young stock investors. This research contributes to providing a comprehensive background of the personal trait factors that affect risk tolerance. Fund managers, financial product developers, and risk managers can all benefit from the study's conclusions. It could help fund managers create customized products for their clients. Financial officials can use the findings of this study to establish long-term policies.

Keywords. five personality traits, risk tolerance, young stock investors.

NETWORK MODELLING IN INTERNATIONAL TRADE OF ELECTRICAL PRODUCTS: INTERRELATIONS AND EVOLUTION FEATURES FROM 2000 TO 2021

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Abstract. In a more integrated global economy, import and export activities are becoming inevitable for both developed and developing countries. The fourth industrial revolution and technological advancement have transformed the global trade system, especially electrical products. However, the traditional study approaches primarily provide a partial and discrete picture of electrical product flows across countries. To enhance understanding of the structural development of the industry, this study aims to construct a network model of the global international electrical products trade from 2000 to 2021. This paper, therefore, will bridge this gap by clarifying the interdependency of countries in the supply of the electrical product chain, highlighting the most influential countries, and unveiling the countries' preferences in choosing electrical product trade partners. According to the result, the trade network demonstrates a hierarchical structure with the rise of China as one of the biggest hubs. Besides, the transformations in the relationship between the countries in the network are also witnessed. Interestingly, the impact of Covid-19 on the position of countries in trading activities is also apparent. Geological factors emerge as the logical rule to explain the generation of trading communities. Further, strategic recommendations for policymakers and international trade institutions to manage the systematic risk and enhance trading activities of the electrical product are also provided.

Keywords. network analysis, input-output analysis, electrical products, supply chain risk management, international trade, and complexity economics.

MARKETIZATION OF PAYMENTS FOR FOREST ENVIRONMENTAL SERVICES (FES) IN VIETNAM - A SOLUTION FOR SUSTAINABLE ENVIRONMENTAL PROTECTION

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Abstract. This research discusses payments for environmental services in Vietnam, especially payments for forest environmental services in the 2011-2020 period. First, the research represents conceptual approaches in terms of payments for environmental services and expresses some similarities and differences in the concept of payments for environmental services in Vietnamese authors and foreign ones. The research applies a variety of research methods to make use of secondary and primary data to analyze the status of payments for forest environmental services in Vietnam in the 2011-2020 period, in which describing people's perceptions about payments for forest environmental services and their willingness to make payments for environmental services that people are benefiting. Based on the actual situation of payments for environmental services and from urgent requirements of environmental protection as well as existing advantages, the research proposes recommendations to establish and develop the marketization of payments for environmental services in general and payments for forest environmental services in Vietnam in particular. This is considered a solution for sustainable environmental protection in the coming time.

Keywords. environmental services, marketization of environmental services, payments for environmental services.

PORTFOLIOS PERFORMANCE OF VIETNAM STOCK MARKET DURING COVID-19 CRISIS: A COMPARISON FROM SHARPE RATIO

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Abstract. The success of an investment portfolio is not only based on its returns but also on the risk that investors take to achieve those returns. Concerning both risk and return measures, the Sharpe ratio has widely considered one of the most common quantities used to measure the performance of investment portfolios. Statistically, the true value of a Sharpe ratio and consequently, the difference in Sharpe ratio between two investment strategies, is unobservable and needs to be estimated with appropriate statistical inference processes. In an attempt to unveil how Vietnam stock markets performed during the COVID-19 crisis and the recovery period, this study compares the performance of the Vietnam stock index, namely HNX30, VN30, VNI, VN100, HNX, FTSE Vietnam based on the Markov regime-switching model and the Ledoit and Wolf (2008) Sharpe ratios difference test, which are proved to be robust and effective in both small and large sample. Generally, the results are expected to clarify how differently the portfolios performed under the impact of the pandemic. These findings would be of interest to fund managers to optimize their investment strategies under the high risk of the epidemic.

Keywords. Vietnam stock market; Sharpe ratio difference test; Comparative performance; Markov-switching

ARTIFICIAL INTELLIGENCE IN MARKETING: TOPIC MODELING

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Abstract. The research is to examine the use of artificial intelligence in marketing (AIM), investigate related topic studies, discuss key themes of influential publications, and network between authors and journals to provide a clear view of the current knowledge. Natural language, machine learning, and algorithms are conducted to collect and examine data on several topics over time. The study reveals considerable research diversity in AIM, centering around nine themes: (1) AI marketing, (2) AI in marketing service, (3) Marketing data mining, (4) The influence of CEOs and CMOs on marketing strategies, (5) Digital marketing research, (6) Using robots in sales, (7) AI support in recruiting, (8) Use AI in purchasing and (9) Technology in marketing. Analytic techniques within this field include customer, technology, study, research, system, model, and business. From analyses that reveal leading research topics, landmark publications, and the evolution of the field of research over time, providing insights for researchers who wish to further contribute to the field of AIM research.

Keywords. Artificial intelligence in marketing (AIM), natural language processing (NLP), machine learning (ML), latent dirichlet attribution (LDA), big data, digital

EMPLOYERS' EXPECTATIONS FOR ENTRY-LEVEL EMPLOYABILITY SKILLS ON FRESH GRADUATES IN THE HUMAN RESOURCES MANAGEMENT FIELD

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Abstract. The skills and competencies of graduates are widely considered evidence of the higher education institutions' contribution to the economic development of any country. Employers hire graduates at entry-level employment in the labor market with some expectations of the technical or work-specific skills to do the job. This paper aims to examine the employer's requirements for employability skills among Human Resources Management related jobs in Vietnam. Data and information were obtained by analyzing 250 job advertisements from the most popular employment and recruitment websites in Vietnam, focusing on companies in Vietnam looking for entry-level employees in the Human Resources Management department. In addition, interviews with five employers have been conducted to clarify the findings from the analyzed data. The results showed that college and bachelor's degree with a Business Administration major are the entry employment conditions, without considering the GPA, but encouraging working experiences as an advantage. It was additionally found that the top soft skills that employers expected from graduates to get hired in a Human Resource Management career covered communication, critical thinking, problem-solving, computer skills, and foreign language ability.

Keywords. employability skills, higher education graduates, entry-level requirements, Human Resource Management.

THE NEXUS BETWEEN OIL PRICES AND VIETNAM STOCK MARKET BEFORE AND AFTER THE COVID-19 OUTBREAK

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Abstract. This paper studies the relationship between oil prices and stock prices in Vietnam. Particularly, the analysis is conducted before and after the announcement of the COVID-19 pandemic. First, we use the Vector Error Correction model (VECM) to explore the short-term and long-term relationship between Vietnam Index (VNI) and West Texas Intermediate crude oil prices (WTI). Then, the Generalized autoregressive conditional heteroskedasticity formulated by Baba, Engle, Kraft, and Kroner in 1990 (BEKK-GARCH model) will be adopted to investigate the volatility spillover effects between the Vietnamese stock market and oil market during the two periods. The results show that there is a short-term and long-term relationship between Vietnamese stock prices and oil prices both before and after the pandemic announcement. However, the evidence of volatility spillover is weak between the two markets in stable market conditions. The findings suggest to investors the diversification opportunities between the Vietnamese stock market and the oil market.

Keywords. BEKK- GARCH, oil prices, VECM, VNI Index, volatility spillover.

BUILDING A CORPORATE CULTURE FOR SUSTAINABLE GROWTH IN THE TECHNOLOGY INDUSTRY: FROM THE CASE OF DAT BIKE

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Abstract. Corporate culture is not an asset that can appear or disappear overnight; instead, it needs time to be built and therefore carries a lot of risks. This paper is concerned with the question of how to build corporate cultures that would support business sustainable growth. The paper first reviews the literature to specify some key elements of sustainable growth and identify possible theoretical links between corporate culture and sustainable growth, especially in the technology industry. The paper then uses corporate culture frameworks to interview different stakeholders and explore the culture of Dat Bike, which is a young and growing business in the electric bike market in Ho Chi Minh City and Binh Duong city. The content from these interviews reveals 3 themes of Dat Bike's culture, which are (1) a prime priority for tangible outcomes, (2) a suppression of power distance in work relationships, and (3) a computer programming mindset. The paper contrasts these findings with the literature to produce some general suggestions for companies to build corporate cultures that support sustainable growth.

Keywords. corporate culture, culture theme, sustainable growth.

**INITIAL COIN OFFERING – ICO - ON THE TREND OF THE DIGITAL
WORLD: A SYSTEMATIC REVIEW WITH VENTURE CAPITAL
PERSPECTIVE A CASE IN VIETNAM**

Abstract. This paper aims to provide a systematic review of the literature addressing the current themes relate to the Initial coin offering (ICO) to raise funds for blockchain-based star-up to have a better look and hope to implement the finding into reality for Vietnamese block-chain based companies at the same time understanding the perspectives of the Venture capital regard to ICO who invest in Vietnam's block-chain based start-ups. A systematic literature review methodology is used to collect and analyze the literature from 68 papers from various sources of academic journals and research papers. In addition, this paper interview Venture capitalists for their perspective on the topic of ICO. As the themes for the ICO are classified under 9 main categories namely key players, motivation, the reason for success, the right of investors, legal issues, scams, ethical problems, challenges, and opportunity. The result shows there are some chances to view the ICO to fundraising for block-chain based start-ups as the development in terms of the policy and the attractiveness of the return for investors. However, since the law for cryptocurrency is still not fully developed, Both Venture capital and the individual investor need to process with caution and need to recognize fraud projects. From the Venture capital perspective, they had a similar idea on the ICOs they do see the opportunity and return as great, but they do consider it as a form of high-risk investment. The review is restricted to academic journals in the fields of ICO in general and the change in terms of technology. This paper may help players in ICO make better decisions in both choosing this form and investing in the blockchain base project.

Keywords. ICO, Initial coin offering, start-up, entrepreneur, fundraising, Venture capital.

**GEN Z'S IMPULSE BUYING (IB): SOCIAL INFLUENCES AND POST IB
CONSEQUENCES: A CASE OF FAST FASHION IN VIETNAM, A
COLLECTIVISTIC CULTURE**

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Abstract. Impulse buying (IB) behavior and its antecedents have long been studied in western countries, representing individualistic cultures. Since the 2000s, it has gained a growing interest in collectivistic cultures such as China, Thailand, Indonesia, etc. However, there is a paucity of relevant research in Vietnam, which is witnessed as a collectivistic culture and a transformative economy. This proposed study aims to examine social determinants and the impacts on impulse buying behavior of Vietnamese Gen Z consumers. In addition, the post-IB behavior will be examined to see how young buyers are likely to deal with their unplanned purchase decisions. The expected findings aim to generate new theoretical contributions regarding impulsive behavior among young consumers living in a transitional economy (Vietnam as a case). The study also proposes appropriate marketing strategies for fast fashion retailers to stimulate impulsive consumption and bring more loyal customer relationships.

Keywords. impulse buying, Gen Z, fast fashion, social influence, post impulse buying, collectivistic culture, emerging economy.

ANALYZING FACTORS AFFECTING THE ONLINE SHOPPING INTENTION DURING THE COVID-19 PANDEMIC IN HO CHI MINH CITY

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Abstract. It is critical for businesses to be able to anticipate customer behavior during the COVID-19 pandemic in order to maintain their competitive edge in the face of this global catastrophe. Based on the collected data from 206 online respondents in Ho Chi Minh City during the social distancing period in 2021, the researcher looked into factors affecting online shopping behavior. Using the exploratory factor analysis method, the authors explored the factors affecting online purchase intentions in 206 consumers. The findings revealed that normative variables, such as government administration, perceived benefit, and social influence, were related to customers' purchasing intentions, whereas perceived risk and perceived ease of use have little influence. Furthermore, the study indicated that generation Z and women had greater levels of online shopping. The authors conclude by making advice for e-commerce businesses on how to address customers' buying motivations and strategically harness effects.

Keywords. COVID-19 pandemic, Online shopping intention, social distancing, sustainable development.

THE IMPACT OF BEAUTY V-LOGGERS ON THE DECISION TO BUY COSMETICS FROM VIETNAMESE CUSTOMERS

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Abstract. With the development of society, people's beauty needs are increasing day by day. However, in the condition that there are too many brands on the market, and there are too many commercial advertisements, customers do not know which products are suitable for their skin. Therefore, they need to have a specific orientation based on which to choose the right product for themselves, to protect their health and beauty. Beauty vloggers play an important role in helping customers better recognize brands, cosmetic quality, and cosmetic ingredients as well as orient consumers on how to make the right choice. Previous studies focused on analyzing factors that determine product purchase choices such as price, product attributes, sales promotion, brand, and salesperson's attitude..., yet there is not any research that properly analyzes the role of beauty vloggers in customer perception of the brand. This study is based on the factors mentioned in previous studies, integrated with the beauty vlogger scale built based on the author's observations and surveys into the SEM model to analyze their impact on Customers' perception of cosmetic brands, thereby influencing customers' decision to buy cosmetics. This study contributes to providing more in-depth assessments for businesses and online cosmetic shops to refer to in allocating resources for communication and marketing channels in the current extremely developed e-commerce era.

Keywords. cosmetic, KOL, beauty vlogger, purchase decision.

THE IMPACT OF INFLUENCER MARKETING ON GEN Z' ATTITUDE TOWARD COSMETIC BRAND

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Abstract. The purpose of this study is to empirically examine how influencer marketing can affect the attitude of Gen Z toward cosmetic brands. The research sample includes 200 responses from people in Ho Chi Minh city. The research uses the statistical software SPSS 20 with Cronbach's Alpha, EFA, and multiple regression analysis. The result has identified five factors of influencer marketing that directly affect the attitude of Gen Z toward the cosmetic brand, which include (1) Trustworthiness, (2) Attractiveness, (3) Expertise, (4) Coincidence, and (5) Similarity. Attractiveness is the most positive and powerful factor affecting Gen Z's attitude toward the cosmetic brand. From the result, the author proposes some administrative implications for cosmetic brands to influence Gen Z's attitude.

Keywords. influencer marketing, attitude, generation Z, trustworthiness, attractiveness, expertise, coincidence, similarity.

AGRITOURISM AND THE SUSTAINABLE DEVELOPMENT IN THE MEKONG DELTA OF VIETNAM

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Abstract. Agritourism has been identified as the critical factor for Vietnamese tourism recovery after the Covid 19 pandemic. Agritourism and rural tourism have significantly contributed to the socio-economic development of Vietnam's rural areas, especially in the Mekong delta. However, the concept of agritourism and its impacts on sustainable development in the Mekong delta has not been systematically discussed. The main objective of this study is to discuss the concept of agritourism, the benefits of agritourism, and the relationship between agritourism and sustainable development in the Mekong delta of Vietnam. Managerial implications are provided for tourism policymakers to enhance the sustainable development of rural communities in the Mekong delta. Besides, the pitfalls of agritourism sustainable development in the Mekong area are also systematically analyzed.

Keywords. Agritourism, rural tourism, sustainable development, Mekong delta, Vietnam.

GREEN ECONOMIC DEVELOPMENT IN VIETNAM: LESSONS AND POLICY IMPLICATIONS

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Abstract. Facing environmental and social problems, countries have gradually turned to a green economy to achieve the goal of sustainable development. Vietnam is no exception to this trend. The Party and State have paid attention to economic growth in the direction of greening and achieved specific achievements. However, building a green economy in Vietnam is still limited, especially due to the lack of supportive policies and the attention of people, businesses, and society. The article analyzes the current situation, policies, opportunities, and challenges for green economy development in Vietnam. Besides, the article studies models and experiences of green economic development in countries worldwide, such as Singapore and South Korea, and recognizes the similarities and differences between Vietnam and these countries in the development process. On that basis, the article proposes policy implications for Vietnam to have green and sustainable growth.

Keywords. green economy, sustainable growth, brown economy, support policies.

EFFECTS OF CAPITAL STRUCTURE ON PROFITABILITY UNDER THE IMPACT OF THE COVID-19 PANDEMIC: EMPIRICAL EVIDENCE FROM RETAIL ENTERPRISES LISTED ON THE VIETNAMESE STOCK MARKET

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Abstract. The study aimed at examining the effects of capital structure on the profitability of retail enterprises in the Vietnamese stock market under the impact of the Covid-19 pandemic. Based on the theory of free cash flow and agents' conflict of interest, the authors have developed the research hypotheses. Using regression analysis with the GMM method for data taken from financial statements of 16 retail enterprises listed on the Vietnamese stock market in the period 2010 - 2021, the authors found that: i) Capital structure has a negative impact on corporate profitability, and ii) The Covid-19 pandemic has reduced profitability directly as well as indirectly via the interaction with the capital structure. Accordingly, the authors recommend retail enterprises should not use debt financing during economically difficult situations such as the Covid-19 pandemic because the operating cash flows generated may not cover the additional interest expense, disabling profitability. In addition, it can be explained by the agency's problem theory, extensive controls by debtholders may discourage financial managers to take potential investment opportunities. The fact implies a consideration of regulation or deregulation in the corporate credit market. While traditional policy seems to support stricter control and more transparency, the research results suggest a lax constraint for corporate debt, especially in an economic recession situation like the Covid-19 pandemic.

Keywords. capital structure, Covid-19, GMM, profitability, retail.

FAIR VALUE AND FACTORS IMPACTING ITS APPLICABILITY IN VIETNAMESE ENTERPRISES

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Abstract. In recent years, there have been many discussions, national conferences as well as research being published to help adopt International Financial Reporting Standards (IFRS) into Vietnamese accounting in the most effective way. According to the proposed roadmap of Decision 345 / QD-BTC, the compulsory stage will be published soon in 2025, after the trial stage in 2022. This is expected to help enterprises to access new capital sources as well as attract scarce accounting candidates in this field and increase competitive advantage over rivals in the region. However, besides opportunities, difficulties and challenges of integration have been also gradually apparent, especially due to lacking infrastructure including human resources, processes, and accounting systems... This study aims to identify the factors impacting the transition from applying Vietnamese accounting standards to IFRS 13 – Fair value measurement. Based on this, suggestions about solutions and policies to facilitate the application of fair values in the coming time.

Keywords. fair value, Vietnamese enterprises, IFRS13.

A SYSTEMATIC REVIEW ON THE EFFECTIVENESS OF E-HR PRACTICES DURING THE COVID-19 PANDEMIC

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Abstract. This systematic review assesses the effectiveness of E-HR Practices in organizations during the COVID-19 pandemic. The study used a systematic review technique centered on E-HRM practices by firms to fight the impacts of COVID-19. The systematic review assessed literature research on reputable academic sources like Scopus to gather data about e-HR. Data were collected from January 2020 through the fourth quarter of 2021; the study collected 125 articles from these databases. A total number of 25 articles were lastly selected for the systematic review based on the exclusion and inclusion criteria. The COVID-19 pandemic has had several negative impacts, including economic shocks, public health crises, social behavior changes, and organizational obstacles to business. Human resources being vital in every organization resulted in digital platforms to enhance operations. E-HR practice solutions included e-recruitment, e-compensation, e-performance, and e-selection modifications related to organizational appraisal. Implementing suitable E-HR practices would improve the organization's engagement, efficiency, commitment, and protection at the workplace. E-HR represented an essential tool for organizations to continue business operations during the COVID-19 period. Using E-HRM is effective in HR operations and ensures the continuation of business operations. Where companies suffered severe losses of their employees due to the pandemic, e-HR through e-recruitment would assist in filling such gaps.

Keywords. human resources, E-HR Practice, Covid-19 Pandemic.

**THE IMPACT OF CONTEXTUAL FACTORS ON THE EFFECTIVENESS OF
INTERNAL CONTROL SYSTEM: EVIDENCE FROM ENTERPRISES IN
HCMC, BINH DUONG AND DONG NAI PROVINCES**

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Abstract. This study aims to determine the impact of contextual factors on the effectiveness of the internal control system (ICE) from the views of contingency theory. Preliminary quantitative research on SPSS 22 software was carried out to assess the reliability and validity of the scales on the research sample of 100 surveyed units. Official quantitative research was performed on the survey sample of 200 units in Ho Chi Minh City, Binh Duong, and Dong Nai. This study aims to reconfirm the reliability and validity of the scales by the method of confirmatory factor analysis (CFA), and at the same time, the authors test the research model with hypotheses by the method of partial least squares structural equation modeling PLS-SEM. The main contribution of this study is to confirm the important role of contextual factors in improving internal control effectiveness in Vietnamese enterprises. The results of PLS-SEM analysis show the completion level of the organizational structure; the extent to which the entity adapts to changes in customer tastes and technologies; the completion level of the organizational structure has a positive impact on the efficiency of the internal control system. In addition, the research also demonstrates the role of the control variable of company size on the effectiveness of the internal control system.

Keywords. internal control system, effectiveness, contextual factor, contingency theory.

INCOME OF FARMERS HOUSEHOLDS APPLYING NEW TECHNOLOGY IN URBAN AGRICULTURE DEVELOPMENT IN HO CHI MINH CITY

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Abstract. Rapid urbanization and industrialization over the past several years have resulted in the shrinking of land in general and agricultural land in the suburbs of Ho Chi Minh City (HCMC). Agricultural production as well as many other livelihood activities of farmers' households are threatened. The article aims to find solutions to encourage farmers to increase the use of new technologies to improve their incomes, thereby stabilizing their livelihoods, contributing to rural economic growth, and speeding up the development of urban agriculture. A survey in the year 2019 of 530 farmers' households in the suburbs of the city was conducted through two rounds of surveys. Round 1, collect information related to livelihood resources, livelihood activities, and livelihood outcomes of farmers' households. Round 2 aims to verify the authenticity of information collected in round 1 and in-depth interviews with households applying new technology in farming. The logit model is used to estimate the impact of factors on the probability of farmers' households applying new technology. Specifically, such as VietGap model, organic agriculture, or high-tech application agriculture. These farming models have been shown to increase adaptability to arable land shortages and increase income stability. Next, the multivariable OLS regression model was used to analyze the impact of factors on the income of the farmer household. Thereby, this model also clearly explains the importance of new technologies for stabilizing farmers' livelihoods in the context of urban agriculture development. Research results have shown that new technologies, human resources, financial resources, and natural and physical resources play an important role in stabilizing farmers' livelihoods in the development of urban agriculture in Ho Chi Minh City. At the same time, the article also explores the advantages and challenges when farmers practice new technology models.

Keywords. new technology, income, farmers' household, urban agriculture.

**TOWARDS ENHANCING THE ORGANIZATIONAL PERFORMANCE:
INTERNAL AUDIT IN THE ADOPTION OF BIG DATA ANALYTICS
POWERED ARTIFICIAL INTELLIGENCE FOR RISK MANAGEMENT**

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Abstract. The current paper seeks to discover and examine the interconnections between the adoption of big data analytics-powered artificial intelligence (BDA-AI) and internal audit effectiveness (IAE) in facilitating risk management (RM) practices to gain the organizational performance (OP) in the public sector organizations (PSOs). Methodologically, the semi-structured interview was carried out to determine the constructs' operationalization and several issues in relation to the proposed model. A two-stage Covariance-Based Structural Equation Modeling (CB-SEM) with the support of AMOS 26.0 software was employed to mathematically testify a theoretical model hypothesizing the interlinks between the abovementioned components through statistically large-scale response data captured from a convenient and snowball sample of 483 informants in the South of Vietnam utilizing well-structured questionnaire. Broadly speaking, the obtained outcomes placed an emphasis on significant and positive interconnections between the hypothesized constructs pertaining to significance and effect size. More instrumentally, the procured observations from the current research shed light on the possibility of leveraging BDA-AI in ameliorating the effectiveness of internal audit to intensify RM which would eventually enhance OP. From theoretical point of view, the results of the current research expanded the existing frontiers of knowledge by bridging the gaps in the literature which has been so far private sector-dominated body of literature regarding to BDA-AI and IAE. The culmination of the research would act as a rigid cornerstone to leave research pointers for furthering works with a more valuable agenda. From a practical point of view, the observations of this research would enable leaders in PSOs to obtain a comprehensive understanding of the value of implementing BDA-AI in PSOs, and the lessons learned from this study guide them on how to perk up IAE through the active implementation of BDA-AI activities. Alternatively, this research also recommended prerequisite policy measures to take decisions for the BDA-AI adoption and in formulating future action plans.

Keywords. artificial intelligence, big data analytics, internal auditing effectiveness, organizational performance, risk management.

THE KEY STRATEGIES FOR MEASURING EMPLOYEE PERFORMANCE IN COMPANIES: A SYSTEMATIC REVIEW

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Abstract. Background: Businesses must maintain their ability to adapt to remain competitive in today's ever-evolving industry. They must collect and evaluate data continuously to make educated decisions and take appropriate measures. As a result, it is anticipated that since the turn of the 20th century, managers' preferred areas of interest have been connected to the achievement of their companies. Objective: The purpose of this systematic review was to assess the most important methodologies for measuring employee performance in organizations. Methods: Using the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) technique, the researcher carried out a systematic review on a specific topic. A thorough review of the literature was carried out, with a particular emphasis on articles, research papers, and other materials that were deemed to be relevant to the primary approaches for staff performance measurement and their associated factors, as well as other relevant resources. Findings: The findings of the systematic review revealed that collaboration initiatives had positive and statistically significant standard-size effects on employee performance. The use of performance measurement attempts to identify the strengths and weaknesses of employees and to motivate them to improve their performance. Conclusion: Employee performance measurement demonstrates that the relationship between performance evaluation and employee inspiration is a favorable one. Performance evaluation schemes should be designed to provide a good treatment perspective of other teammates and the worker's own aims.

Keywords. performance appraisal, employee, performance measurement, appraisal indicators.

A NOTE ON THE EFFECTS OF BEHAVIORAL FINANCE ON THE VIETNAMESE STOCK MARKET

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Abstract. Oprean and Tanasescu (2014) concludes that behavioral errors (optimism, pessimism, depression, anxiety, etc.) steadily win the dispute against reasonable behaviour and rationality hypothesis failed to explain the excessive volatility of trading volume recorded on Romanian and Brazilian markets. The present paper examines whether the same results can be achieved by using the same methodology on Vietnamese market. Our findings are consistent with those in the original work that the market is dominated by irrational behavior of investors in all analysis periods. Notably, the paper reveals that effects of behavioral finance on Vietnamese market are bigger and more various than those on Romanian and Brazilian ones.

Key words: rational expectations, behavioral finance, excessive volatility, trading volume, optimism, pessimism.

FACTORS AFFECTING NON-PERFORMING LOANS OF COMMERCIAL BANKS LISTED ON THE VIETNAM STOCK MARKET

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Abstract. The objective of the study is to find out the factors affecting the non-performing loan ratio of banks listed on the Vietnam stock market. Research data for the period 2016-2021 includes macro data collected from the General Statistics Office and financial data collected from audited financial statements of 25 listed banks. The panel data regression method was used in this study. The research results show that both macro factors, size, and financial factors all play an important role in affecting banks' non-performing loans ratio. Non-performing loan ratios of banks are positively affected by credit growth and provision for credit risks. On the contrary, it is negatively affected by factors including unemployment rate, bank size, financial leverage, and return on equity. The implication from the results shows that banks should have credit growth plans in line with the general economic situation, especially the unemployment rate. Besides, banks with high asset growth rates and high return on equity ratios need to combine with appropriate leverage ratios to minimize the non-performing loans ratio.

Keywords. unemployment rate, inflation, non-performing loan, bank size, financial leverage, credit growth, provision for credit risks, and return on equity.

TOUCHLESS HOTEL – A POTENTIAL SUSTAINABLE MODEL FOR THE HOSPITALITY INDUSTRY IN THE POST-PANDEMIC PERIOD: THE CASE IN HOTELS IN VUNG TAU, VIETNAM

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Abstract. The Covid-19 pandemic has severely affected the entire economy. In particular, the hotel service industry struggled with the decrease in revenue, which affected the ability to develop according to the set goals. Tourists are still afraid of being infected by viruses, and self-protection is still a priority. Therefore, hotels have to change from traditional styles to modern ways. Realizing that the development of a touchless model for hotels still has a lot of opportunities, the application of touchless hotels in the tourist city of Vung Tau is considered analyzed in the post-pandemic period. The purpose of this research is to examine the potential of touchless hotels in the scenario of Vietnam. The concept of touchless hotels is not new globally, but it's not applicable widely in a developing country like Vietnam. The research adopted the qualitative method by reviewing papers and interviewing four managers in luxury hotels in Vung Tau. The study identifies the strengths, weaknesses, opportunities, and threats of applying touchless hotels in Vung Tau. The results also identify the possible levels of applying fully automatic hotel service. Still, it seems to take almost a decade for both guests and managers to get used to it. The expert interviews also unveiled the difficulties in human interaction and financial situations and hoped to orient safely and sustainably revitalizing tourism in Vietnam. It is specific guidance for hotels in Vietnam to consider changing their operations and management shortly.

Keywords. touchless hotels, automatic hotel service, sustainable hotel model, post-pandemic period

THE EFFECT OF TIKTOK FOOD REVIEWERS ON STUDENT'S INTENTION TO USE FOOD SERVICES IN HO CHI MINH CITY

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Abstract. Nowadays, TikTok has become a famous social media, it attracted a lot of users, especially students. On this social networking platform, users will post the videos they created with engaging content to attract viewers to follow. Content creators are called TikToker. Famous TikTokers are those who have the most followers and receive the most likes and comments. The behavior of these TikTokers often affects TikTok viewers. Food - service is one of the contents created by many famous TikTokers. The main aim of this study is to examine the effect of food reviewers of TikTok on the intention of students to use food services in Ho Chi Minh City. The questionnaire was designed from the previous studies focusing on the independent variables: attractiveness, entertainment, credibility, familiarity, and value corruption. Data was collected from 300 students via an online survey in Ho Chi Minh City and tested by explanatory factor and linear regression analysis using the SEM model. This result provides some managerial implications to help food businesses understand the relationship between food services and food reviewers on TikTok.

Keywords TikToker, food reviewers, food services, student's intention, famous social media.

FACTORS IMPACT TO FINANCIAL PROFIT IN VIETNAM COMMERCIAL BANKS

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Abstract. The goal of this research is to figure out what factors impact commercial bank profitability in Vietnam. The study used the OLS regression model for analysis and processing, which is executed using STATA software, as well as the GLS approach to address the fitting model's flaws. The authors use data from 17 Vietnamese commercial banks' financial statements from 2012 to 2021. The empirical study's findings reveal that the following characteristics have a negative impact on ROE: (1) bank size, (2) debt/equity ratio, (3) bank bad debt ratio, (4) operational cost efficiency, (5) deposit value at credit institutions; The factors that affect the same direction are (6) Cash value and equivalents, (7) Vietnam's economic growth rate, (8) Vietnam's inflation rate, (9) Rate Marginal Interest Income, (10) Equity Value. As for ROA, the negative factors are (1) Bank size, (2) Debt/equity ratio, (3) Bank bad debt ratio, (4) Operational cost efficiency activities, (5) Value of deposits at credit institutions, (7) Vietnam's economic growth rate, (8) Vietnam's inflation rate; (6) Cash value and equivalents, (9) Marginal interest income ratio, and (10) Equity value are the factors that have a beneficial impact. The authors provide a variety of implications and strategies based on the study paper's findings that will help Vietnamese commercial banks increase their profitability in the future.

Keywords. profitability, a commercial bank in Vietnam, return on assets, return on equity

COVID-19 PANDEMIC AND CORPORATE CASH HOLDINGS - EFFECT OF GOODWILL: EMPIRICAL EVIDENCE FROM A DEVELOPING COUNTRY

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Abstract. The unprecedented economic crisis caused by the COVID-19 pandemic has been seriously affecting the global economy, particularly the activities of listed companies. This study examines the impact of COVID-19 on the cash holdings of Vietnamese listed firms and the influence of goodwill and financial constraints on the correlation between COVID-19 and cash holdings. Using the difference in difference method, the researcher analyzes Vietnamese listed companies' data from 2010-2020. The result shows that firms with goodwill typically hold less cash. However, under the impact of COVID-19, they tend to increase their cash holdings more than others, thereby creating a cash shield to help withstand the pressure caused by the economic crisis. Considering the above empirical evidence, companies can increase their goodwill through effective mergers and acquisitions. Through that, it helps to create a buffer to protect the company against unexpected risks that may occur in the future and to help the company minimize the costs and disadvantages of holding cash during a normal period.

Keywords. COVID-19, cash holdings, goodwill, financial constraints, in difference method.

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**IMPACT OF ORGANIZATIONAL JUSTICE ON THE LEADER-MEMBER
EXCHANGE RELATIONSHIP: THE CASE STUDY OF TOURISM ENTERPRISES
IN THE MEKONG RIVER DELTA**

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Abstract. This study aims to identify factors of organizational justice affecting the leader-member exchange at tourism enterprises in the Mekong River Delta (MD) region. Combining qualitative and quantitative research methods, the authors surveyed 249 respondents who are employees working at tourism enterprises in the MD region. The research results showed 4 factors of organizational justice affecting the leader-member exchange, including (1) Distributive Justice; (2) Procedural Justice; (3) Interpersonal Justice; (4) Informational Justice. From these findings, the authors proposed some managerial implications for organizational justice to improve leader-employee engagement at the tourism enterprises in the MD region.

Keywords. organizational justice, leader-member exchange – LMX, Mekong River Delta region.

**CUSTOMER SATISFACTION WITH THE SERVICE QUALITY PROVIDED BY
VIETNAM JOINT STOCK COMMERCIAL BANKS IN THE ERA OF 4.0
TECHNOLOGY**

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Abstract. This is a study conducted with the aim of determining the factors affecting customer satisfaction with the service quality provided by Vietnam Joint Stock Commercial Banks in the era of 4.0 technology. Based on the SERVQUAL service quality measurement model, the study uses linear regression and surveyed 500 individual customers who used services at Vietnam Joint Stock Commercial Banks in the era of 4.0 technology: from the third quarter of 2021 to the end of the first quarter of 2022. Research results show that there are six factors affecting customer satisfaction towards service quality, including Reliability, punctuality, service capacity, service price, new technology, and bank pictures. Thereby, proposing solutions to help Vietnamese joint stock commercial banks apply 4.0 technology to improve and enhance service quality to meet customer needs in the era of digital transformation.

Keywords. banking service quality, digital conversion, technology 4.0, satisfaction, SERVQUAL model.

IMPACT OF DESTINATION SOCIAL RESPONSIBILITY ON DESTINATION RESILIENCE, THE CASE OF DESTINATIONS IN THE SOUTHEAST REGION, VIETNAM

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Abstract. This study aims to identify the impact of destination social responsibility (DSR) on destination resilience, in the case of destinations in the Southeast region of Vietnam. Combining qualitative and quantitative research methods, the authors conducted a survey of 280 respondents, including directors, deputy directors, department managers, and team leaders working in the tourism industry in the Southeast region of Vietnam. Through statistical tests of scale reliability, exploratory factor analysis, confirmatory factor analysis, and structural equation modeling, the authors found that there are four dimensions of DSR significantly affecting destination resilience, including (1) Economic responsibility; (2) Environmental responsibility; (3) Ethical responsibility; (4) Legal responsibility. From these findings, some managerial implications were proposed for tourism managers who would be more interested in DSR activities to improve destination resilience.

Keywords. destination social responsibility, destination resilience, tourism.

THE IMPACT OF NET WORKING CAPITAL MANAGEMENT ON THE PROFITABILITY OF LISTED ENERGY INDUSTRY COMPANIES IN VIETNAM

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Abstract. Using annual panel data from 2011 to 2020, this study examined the impact of net working capital management (NWC) on the profitability of 25 energy companies listed on the Vietnamese stock exchange. Day sales outstanding (DSO), Day inventory outstanding (DIO), and the number of days payable outstanding (DPO) had statistically significant negative effects on profitability ratios. In contrast, the Cash conversion cycle (CCC) did not. The study also found that cash and cash equivalents conversion cycles and current ratios significantly affect profitability. According to the findings of this study, energy companies should apply an optimal and efficient method for managing the factors that negatively impact profits in net working capital management to generate high business profits.

Keywords. net working capital management, profitability, energy industry.

**STUDYING THE DETERMINANTS OF SAVINGS DEPOSITS OF
AGRICULTURAL CUSTOMERS IN THE MEKONG DELTA AREA IN THE
CONTEXT OF THE COVID - 19 PANDEMIC**

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Abstract. The objective of this study is to investigate the determinants of saving deposits of agricultural customers in the Mekong Delta region in the context of the Covid - 19 pandemic. Based on the model of TRA & TPB, this study uses the linear regression method and conducts a survey with a sample of 1,100 customers who have been sending savings to the commercial bank of Vietnam, from the second quarter of 2020 to the end of the fourth quarter of 2021.

The test results show that six independent variables are linearly correlated with the dependent variables: deposit interest rate, security, capital adequacy, convenience, transaction procedures, and customer care. From the results of the research, the management department of the commercial bank of Vietnam improves the quality of services, creates trust, and attracts more new customers.

Keywords. Covid-19, savings deposits, Mekong delta, agricultural clients.

DEVELOP OF A MODEL FOR THE PUBLIC INVESTMENT PROJECT SUCCESS EVALUATION

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Abstract. Project success remains a vague and confusing concept due to different stakeholder perspectives and the lack of a universally accepted model for evaluating project success. The study introduces a model to measure and evaluate public investment project success from the perspective of investors and state auditors. Research results show that the proposed evaluation model can be easily implemented and accurately measure the overall success of a public investment project. Therefore, this model can be used by investors when deciding to approve investment projects and is the basis for performance audits to evaluate the economy, efficiency, and effectiveness of public investment project management. The model proposed in this paper was first introduced to examine the difference between the public investment project success from the viewpoint of an investor and state auditor and all metrics which can affect them.

Keywords. product success, public investment project, project management success, auditor, critical performance indices, performance auditing, Success factors.

VIETNAM'S COMMERCIAL BANKS PERFORMANCE UNDER COVID-19: DEA EFFICIENCY APPROACH

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Abstract. This paper evaluated Vietnam's commercial banks' performance during the initial phase of the COVID-19 crisis (from January 1st, 2020, to December 31st, 2021). Using 28 commercial banks, we found that larger banks were more efficient than smaller banks in the Vietnamese banking context. Therefore, the study suggested banks should increase bank size, if possible, through Mergers and Acquisitions or capital raising to enhance bank efficiency. This study explained the Vietnam commercial banks' crisis performance by exploring the potential role of pre-crisis bank efficiency. In a univariate analysis, we documented higher non-parametric Data Envelopment Analysis (DEA) efficiency levels for banks than in the year preceding the COVID-19 crisis. Finally, we presented insight into the importance of crucial bank characteristics in determining the efficiency of commercial banks during the covid-19 epidemic crisis.

Keywords. COVID-19, bank performance, DEA.

**THE EFFECT OF REVENUE DIVERSIFICATION ON BANK PROFITABILITY
DURING THE COVID-19 PANDEMIC: CASE OF VIETNAMESE COMMERCIAL
BANKS**

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Abstract. This research was conducted to assess the issue of revenue diversification by analyzing the profitability of Vietnamese commercial banks during the period affected by the Covid-19 pandemic (Q4/2019 - Q1/2022). The results of empirical research based on quarterly data collected from the financial statements of 26 Vietnamese commercial banks using the two-step GMM method show that: revenue diversification increases the profitability of commercial banks in Vietnam, and at the same time, factors such as loan ratio, bank size, deposit ratio, liquidity ratio, bad debt ratio, non-interest revenue, risk provision expenses; inflation rates have a statistically significant impact on bank profitability. This has significant implications for bank administrators and policymakers in terms of developing appropriate revenue diversification strategies in the future.

Keywords. revenue diversification, commercial bank, profit, GMM.

NONLINEAR EFFECTS OF INFLATION ON THE STOCK MARKET

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Abstract. In the study, we investigated the nonlinear effects of inflation on the stock market in emerging markets and developing economies (EMDEs) in Asia. The stock market is measured by market capitalization to GDP. Data were collected in the Asian EMDEs including China, Indonesia, India, Sri Lanka, Malaysia, Thailand, the Philippines, and Vietnam in the period 2008-2020. By the combination of threshold effects and the Generalized Method of Moments (GMM), we have found nonlinear effects of inflation on the stock market, the threshold value for inflation is 1.9%. Specifically, when inflation is below 1.9%, the estimated effect of inflation on the stock market is positive. However, the estimated effect of inflation on the stock market turns negative when inflation is above 1.9%. These results are our interesting findings compared with previous studies. In addition, we reveal the positive impact of economic growth and trade openness on the stock market. This confirms the importance of controlling the level of inflation and improving macroeconomic factors in developing the stock market. These findings are essential for the EMDEs in Asia.

Keywords. Asia, inflation, nonlinear effects, stock market.

EFFECT OF INVESTOR BEHAVIOR VIA INTERNET SEARCH INTENSITY ON STOCK MARKET: EVIDENCE IN VIETNAM MARKET

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Abstract. Investor behavior analysis is the particular study aspect of behavioral finance that analyses the psychological influences of investors on the financial market. In the big data era, analyzing investor behavior is increasingly focused, which yields significant value. This study is based on the Fama-French three-factor model to analyze investor behavior via Google search intensity data about stocks listed in the Vietnam market from January 2020 to October 2021. We then expose the impact of that behavior on the stock price. First, the study found a positive effect of Google search intensity on stock returns. Second, we indicated that the impact of Google search intensity on stock price is quick. The positive effect is within the week of searching and reverses in the following week, although the reverse force is not strong. Practically, the results in this research, on the one hand, support individual investors' use of online information, such as Google search volume, to analyze behavioral and market trends for their profitable trading strategy. On the other hand, it also suggests that companies should consider the right information plan to attract investors in the market for their effective capital raising strategy.

Keywords. behavioral finance, investor behavior, internet search, big data analysis, Vietnam stock market.

DESIGN A BRA SIZING SYSTEM FOR VIETNAMESE WOMEN BASED ON 3D BODY SCAN DATA

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Abstract. The bra's comfort could affect people's quality of life, shape the image charm of women, and enhance women's self-confidence. Correct measurement and fitting of the bra could contribute to a healthy life for women. This study investigates and collects facts on Vietnamese women's bra size data since the database or system has not yet been established. Therefore, such data and research efforts are crucial for researchers, industrial sectors, and commercialization use. This study focuses on the body shape of Vietnamese women, collected from large-scale measurement data, to establish a bra size system for mature Vietnamese women aged 18 to 55. Measurement data were collected from 1100 subjects using a 3D scanner; during the data collecting process, 18 measurements at the chest area were classified and used for the research and analysis. Standard deviation is leveraged to derive size categories, and size intervals, and separate the outliers. Two size-matching solutions are implemented to find the optimal sizing system. PCA is a method for reducing the number of bra datasets and increasing explainability by minimizing data loss. The Numerical Analysis method uses mathematics and computer science application to generate, investigate, and implement procedures for solving the mathematical difficulties from the collected bra database. The result found a 25 sizes bra system is the combination of 5 band sizes and 6 cup sizes with a response rate of 97.64%. The goal of this research is to systematically establish a data database with local characteristics and significance to provide sustainable development in academic research, industrial production and application, commercial activities, and service design in the future. The results of this study are meaningful for bra manufacturers in the Vietnamese market and women in selecting suitable bras for their somatotype.

Keywords. 3D scan data, bra, sizing system, size interval, Vietnamese women.

IMPACT OF NET WORKING CAPITAL MANAGEMENT ON PROFITABILITY: EVIDENCE FROM VIET NAM TELECOMMUNICATIONS SECTOR

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Abstract. Net working capital management represents a company's ability to manage its short-term assets and short-term liabilities to fulfill its operational objectives. Net working capital management is reflected by variables such as the day sales outstanding (DSO), the day inventory outstanding (DIO), the day payable outstanding (DPO), and the cash conversion cycle (CCC). Alternatively, profitability ratios are represented as return on assets (ROA). The authors collected secondary data from 2011 to 2020 from the financial statements of companies listed on the Vietnam stock exchange. Research results show that DSO, DIO, DPO, and CCC have a significant negative effect on profitability ratios. The findings of this study suggest that telecommunications companies should implement a customer credit assessment process and construct a rigorous receivables management process, thereby reducing the collection period. In addition, to increase corporate profits, the organization must also implement an advanced and effective inventory management procedure and effective inventory management strategies.

Keywords. net working capital, profitability, the telecommunications sector, day sales outstanding.

**FACTORS AFFECTING TURNOVER INTENTION OF EMPLOYEES AFTER THE
OUTBREAK OF THE COVID-19 PANDEMIC, THE CASE OF EMPLOYEES
WORKING IN THE HOSPITALITY INDUSTRY IN HO CHI MINH CITY,
VIETNAM**

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Abstract. This study aims to identify factors affecting the turnover intention of employees after the outbreak of the Covid-19 pandemic in the case of employees working in the hospitality industry in Ho Chi Minh City (HCMC). Combining qualitative and quantitative research methods, the authors conducted a survey of 275 respondents who are working in the hospitality industry in HCMC such as employees, team leaders, and managers. Through statistical tests of scale reliability, exploratory factor analysis, and linear regression, the authors found that there are three factors affecting turnover intention, including (1) organizational commitment; (2) job satisfaction; (3) health risks. From these findings, the authors proposed some managerial implications for managers working in the enterprises to understand and increase the number of activities to improve employee satisfaction and employee engagement with the enterprises after the outbreak of the Covid-19 pandemic.

Keywords. turnover intention; Covid-19 pandemic; hospitality; Ho Chi Minh City, Vietnam

THE EMPLOYMENT OF ORDERS-OF-MAGNITUDE AHP TO DETERMINE THE STRATEGIES OF ARTIFICIAL INTELLIGENCE ADOPTION IN HIGHER EDUCATION IN VIET NAM

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Abstract. Nowadays, artificial intelligence (AI) education becomes a new trend in education. Applying AI in teaching and learning helps organizations adapt to the development of technology in the 4.0 era. However, until now, there has been no research conducted to propose strategies to adopt AI in higher education. This is the first study carried out by using the orders-of-magnitude AHP (OM-AHP) model to identify and analyze the opportunities, threats, strengths, weaknesses, and strategies of the application of AI in higher education. This study is conducted in Viet Nam and the results help policymakers and managers form strategies to adopt AI in higher education. The research is also a suggestive foundation for future studies to further explore the adoption of AI in teaching and learning in higher education and other sectors.

Keywords. artificial intelligence, education, AHP, OM-AHP.

**THE ADOPTION OF COMBINED SWOT, ANALYTIC HIERARCHY PROCESS,
AND TOWS TO DETERMINE TELEHEALTH STRATEGIES DURING THE
COVID-19 PANDEMIC OUTBREAK**

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Abstract. This study aims to identify the strengths, weaknesses, opportunities, and threats of the health system to suggest strategies for implementing TeleHealth activities during the Covid-19 pandemic in a developing country like Vietnam. Literature review and expert interview methods were used to identify factors of the internal and external environment. The SWOT matrix is used to analyze the strengths, weaknesses, opportunities, and threats. Analytic Hierarchy Process (AHP) was used to classify the importance of the factors. The geometric mean method was employed to unify the opinions of the experts. TOWS matrix was used to propose strategies for implementing TeleHealth activities. Possible implementation strategies drawn from the study are suggested to policymakers and managers. The study also proposes the combined method of SWOT-AHP-TOWS to analyze and suggest strategies.

Keywords. AHP, COVID - 19, geometric mean, strategic analysis, SWOT, TeleHealth, TOWS.

CONSUMER SOCIAL RESPONSIBILITY, PERCEIVED QUALITY, TRUST IN PRODUCERS AND REPURCHASE INTENTION FOR ORGANIC FOOD: EVIDENCE FROM AN EMERGING ECONOMY

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Abstract. Consumer, especially in emerging economies, has increasingly interested in sustainable consumption, as well as environmentally friendly products and services right from production to consumption. This study investigates the relationship of four constructs, namely consumer social responsibility (CnSR), perceived quality (PQ), trust in producers (TRP), and repurchase intention (RPI) when consuming organic food. A combination of qualitative research and quantitative research (survey) is used to gain the research objectives. The data quantitative is collected from a sample of 494 organic food consumers in an emerging market economy, i.e., Vietnam. Partial least squares structural equation modeling (PLS-SEM) is applied to analyze and test suggested hypotheses in the research model. The finding indicates that consumer social responsibility has a positive effect on perceived quality, trust in producers, and repurchase intention. Moreover, perceived quality and trust in producers also have significantly impacted repurchase intention. The result has also suggested important implications for organic food producers and marketers to increase the consumption of this food in Viet Nam.

Keywords. consumer social responsibility, organic food, repurchase intention, trust in producers.

ASSESSING THE LEVEL OF IMPACT OF FACTORS ON THE QUALITY OF ECONOMIC GROWTH OF THE SOUTHERN KEY ECONOMIC REGION

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Abstract. The objective of this paper is to analyze and evaluate the impact of factors on the quality of economic growth in the Southern key economic region. The author of the study used secondary data (168 observations) from 8 provinces/cities in the Southern key economic region in the period of 2000 - 2020. All the data have been adjusted to the same comparative origin (2010) to match between the number ranges used in the estimation and the panel data processing technique. The research results show that the fixed effects model (FEM) using improved standard errors with the "vce (robust)" option is appropriate; in addition to physical capital and labor force, there is also TFP, which reflects the contribution of 3 factors to the quality of economic growth of the region in order of impact from high to low: the value of export turnover, provincial competitiveness index, the value of import turnover; at the same time, the study also found that between the provinces and cities of the Southern key economic region have different characteristics but do not change over time. Based on the results of the analysis, the author suggests policies to improve the growth quality of the Southern key economic region.

Keywords. quality of economic growth, Southern key economic region.

**DEVELOPING HUMAN RESOURCES OF FOREIGN LANGUAGE TEACHING:
ENHANCING TEACHING COMPETENCE OF LECTURERS TEACHING
FOREIGN LANGUAGES IN UNIVERSITIES**

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Abstract. Foreign languages are considered as an important tool for connecting people and opening the door to development. Hence, foreign language teaching and learning, especially in universities, has been innovated more strongly and comprehensively than ever, in which the human factor obviously plays a decisive role in this development process. This process requires focusing on fostering, improving professional competence, updating, and renovating teaching methods for teachers teaching foreign languages in universities. Adopting findings of national and international studies, the author proposed criteria to evaluate the competence of lecturers teaching foreign languages at universities, including foreign language competence and specialized knowledge, research capacity, and teaching capacity. Based on that scale, the survey was conducted to explore the practical situation of lecturers' foreign language teaching competence. Some solutions were proposed to improve the teaching competence of lecturers for high-quality human resources in some public universities in Ho Chi Minh City.

Keywords. human resources, university, lecturer, teaching competence, foreign languages.

THE IMPACT OF NON-INTEREST INCOME ON THE PROFITABILITY OF COMMERCIAL BANKS IN VIETNAM

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Abstract. This study evaluates the impact of non-interest income on the profitability of 22 Vietnamese commercial banks in the period from 2008 to 2021. The following regression OLS, FEM, REM, and FGLS are used on the panel data. The result confirmed there is a positive relationship between the non-interest income and the bank's profitability. Moreover, the paper finds strong evidence that the non-interest income of service has a positive effect and is statistically significant on a bank's profitability. Other non-interest income and non-interest income of investment seem to have no effect. Finally, some suggestions are provided to diversify non-credit businesses to improve the profitability of Vietnamese commercial banks.

Keywords. non-interest income, profitability, commercial banks.

A SOLUTION TO CONNECT AND DEVELOP THE VALUE CHAIN FOR VIETNAM AGRICULTURE PRODUCTS

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Abstract. Vietnam has a lot of potentials to develop value chains for agricultural products, but the deadlocks for product output have not been resolved, and there are not many effective connections between stakeholders. This topic offers a solution to connect stakeholders such as farmers, transporters, businesses, and agricultural experts. The topic also offers some solutions to support the building of a sustainable brand in line with modern consumption trends. The e-commerce trading system helps to connect parties, and traceability of agricultural products to improve reputation and brand, in line with smart shopping trends. For farmers, there is little access to technological conditions, the system focuses on designing simple and convenient interfaces and business processes. The system's ability to schedule meetings online also enhances an effective communication channel between farmers and stakeholders. The topic has proposed several solutions to connect stakeholders in the value chain to contribute to ensuring food security, developing e-commerce for agricultural products, supporting sustainable brand development, and positive impact on the social and business environment as well as modern consumption trends.

Keywords. E-commerce, traceability, food security, information systems, sustainable development.

AIRLINE CONSUMER RESPONSE TO SERVICE FAILURE FROM THE PERSPECTIVE OF EXPECTATION CONFIRMATION THEORY

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Abstract. Consumers may experience the same negative event during their flights, this will lead to various negative reactions. Some consumers seem to have negative perceptions and others engage in negative behaviors. Based on expectation confirmation theory, this study examines the impact of service failure on consumers' negative emotions, attitudes, and behaviors. The quantitative research method is used by surveying consumers, who have experienced service failures in recent times. The results of this study help expand the knowledge of consumers' reactions to service problems. At the same time, the research results also support airlines in understanding the consequences of service failures and having solutions to improve consumer perception and negative behavior.

Keywords. Service failure, hypocrisy perception, negative emotion, negative behavior.

**THE RELATIONSHIP BETWEEN SOCIAL MEDIA, CRISIS RESPONSIBILITY,
TRUST AND BEHAVIORAL INTENTIONS IN CRISIS COMMUNICATIONS: A
STUDY AT HO CHI MINH CITY**

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Abstract. This study uses a real crisis with a fictitious name to protect the real company's reputation, to conduct an online survey to collage 230 participants' opinions on examining the relationship between social media, crisis responsibility, trust, and behavioral intentions of stakeholders in crisis communication. The finding proposed that trust positively affects behavioral intention in crisis communication, when the public trusts the corporate in crisis, they are likely to buy products, continue to buy products, and the likelihood of recommending the corporate to friends. Positive social media engagement leads to a more positive effect on behavioral intention in crisis communication. The positive social media engagement (etc., positive likes, shares, and leaving positive comments) with the mortification and corrective actions are used for recovering from service failures on social media and can positively affect trust. Positive social media engagement can reduce crisis responsibility. Crisis responsibility has a negative effect on trust, which various studies have not mentioned. The research results have important implications for the intersection of social media theory, trust theory, and the theory of planned behavior in the condition of crisis communication when previous studies have only focused on partial studies of relationships under normal conditions. Research results are meaningful for organizations to direct crisis communication when a crisis occurs.

Keywords. social media, crisis responsibility, behavioral intentions, trust, crisis communication.

**FACTORS AFFECTING THE SATISFACTION OF DOMESTIC TOURISTS WITH
THE QUALITY OF OVERNIGHT CRUISE SHIPS IN HA LONG BAY, QUANG
NINH PROVINCE AFTER TWO WAVES OF COVID-19 PANDEMIC**

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Abstract. This article aims to identify the factors affecting the satisfaction of domestic tourists with the quality of overnight cruise ships in Ha Long Bay, Quang Ninh province after two waves of the COVID-19 pandemic. With a sample size of 446 tourists, the study identified 7 factors that affect the satisfaction of domestic tourists: Safety, security, cleanliness; Price of services and tour programs; Sightseeing, entertainment, and sports programs; Cruise ship service staff; Infrastructure and material, equipment, machinery, means of transport; Administrative procedures and management organization; Cruise ships Accommodation - meals and services. Based on data analysis methods such as Cronbach's Alpha analysis, EFA, and regression analysis, measuring the influence on domestic tourist's satisfaction for overnight sea cruises on Ha Long Bay, Quang Ninh Province. The results also recommend several solutions for tourism service businesses, contributing to improving service quality, and the satisfaction of overnight cruise ships on Ha Long Bay, Quang Ninh Province after two waves of the COVID-19 pandemic.

Keywords. satisfaction, COVID-19 pandemic, overnight cruise ship, Ha Long Bay.

INTERACTIVE BEHAVIOR IN FACEBOOK POSTS DURING THE DURATION OF COVID-19

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Abstract. This study aims to find and explore the influencing factors, as well as the changes in the interaction behavior of social network users in Facebook posts during the covid epidemic. This study is four main interaction behaviors include like, share, comment, and report. Applied qualitative and inductive research methods, conducting in-depth interviews with 12 individuals and focus group interviews with three individuals. The results showed a small aspect of proving reliability, so Trust in the source of information and the social influence factor can be said to be one of the discoveries. Meanwhile, other studies have also mentioned and explored some of the factors explored in this study, including the type of content, timing, attitude, and form of posts that affect interaction behavior on Facebook. This finding has proposed a model of influencing factors as a premise for future quantitative research. Besides that, the results also propose administrative implications to help businesses increase the efficiency of using Facebook in social media marketing strategies.

Keywords. Facebook, social networking services, interactive behavior, SNS, online engagement

VALUE CO-CREATION IN THE HOTEL INDUSTRY: A STUDY AT HO CHI MINH CITY

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Abstract. This study aims to determine the factors affecting customer cooperation to create value in the hotel industry. From there, the study proposes some managerial implications for managers so that managers can grasp the psychology, needs, and behavior of customers and get directions and policies to create a good relationship with customers. Besides, it lets customers realize their importance while spending the service because they are part of creating perfection and making their stay process smoother and more efficient. The study applies a qualitative research method to data collected from 18 individuals working at hotels in Ho Chi Minh City and some customers staying at hotels in Ho Chi Minh City. The study used NVivo software to synthesize the data in nodes, making it an element of the research paper. Research asserted that two groups to determine value co-creation including customer participant behavior (responsibility behavioral, information seeking, interactions) and customer advocacy behavior (information sharing, helping, feedback)

Keywords. value co-creation, Customer participation behavior, Customer advocacy behavior, Service-dominant logic, value in the hotel business.

RISKS AND THEIR EFFECTS ON SERVICE-ORIENTED SUPPLY CHAIN PERFORMANCE

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Abstract. A solid service-oriented foundation is required to make supply chain management a competitive advantage, especially in this Covid-19 pandemic. A well-established service-oriented supply chain becomes more adaptable to changing client expectations. In essence, this form of supply chain combines service science and supply chain theory. The risk is inherent in service-oriented supply chains, affecting direct and indirect performance. The proposed risk model explains 33.6 percent of Supplier performance, 46.4 percent of Operational performance, 47.1 percent of Customer satisfaction, and 46.5 percent of Finance variation. We found that service-oriented supply chains effectively monitor demand risk. External risk has the most negligible impact on supply chain performance measures, whereas demand risk has the slightest effect. These findings reinforce that a service-oriented supply chain is focused on meeting customer demand and managing demand-related risks. Data on validating research models collected during the Covid-19 pandemic highlights the topicality of this study.

Keywords. Risk, Supply chain performance, Supply chain risk management, Service dominant logic, Service-oriented supply chain, Covid-19

FACTORS AFFECTING INTENTION TO PURCHASE HEALTHCARE PRODUCTS ON E-COMMERCE DURING COVID-19 PANDEMIC IN HO CHI MINH CITY

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Abstract. The strong outbreak of the COVID-19 pandemic in Vietnam, especially in Ho Chi Minh City in 2021 has caused great impacts on consumer habits and behaviors. Consumers are starting to pay attention and switch to online shopping instead of traditional online shopping for the sake of ensuring the safety of individuals and the community. At the same time, consumers tend to focus on essentials and reduce discretionary spending, which can be mentioned as health care products for people such as functional foods, hand sanitizers, liquid detergents, etc. The antiseptic solution, mask, healthy food, etc. Therefore, the study was developed based on two fundamental theories, UTAUT and TPB, to determine which factors have an impact on the intention to purchase care products. consumer health. This study uses both qualitative and quantitative research methods. 401 people participated in the online survey and the results collected from the survey were included in SPSS software to test the reliability of Cronbach's Alpha scale, explore factor analysis (EFA), and analyze the SEM linear structure model on AMOS. The results show that Trust, Attitude, Subjective Norms, and Health Consciousness are factors that directly affect consumers' purchase intention. Besides, Social media marketing has an impact on Trust and Subjective norms have an impact on the Attitude of customers. In the context of the COVID-19 epidemic showing no signs of stopping, the research results will provide recommendations for businesses and individuals selling online to develop effective sales strategies.

Keywords. Health care products, Factors for intention to buy health-care products, COVID-19 Pandemic, Health Consciousness, Attitude, Vietnamese consumer

FACTORS AFFECTING THE BEHAVIOR OF CONSUMERS ONLINE BUYING DRY AGRICULTURE PRODUCTS IN HO CHI MINH CITY

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Abstract. E-commerce is a growing industry; businesses are constantly innovating to improve business quality every day. In the current epidemic situation, food-related items, especially agricultural products, are being purchased by consumers online quite a lot. Knowing this, our team created the study with the aim of understanding the factors that influence consumers' buying behavior of dry agricultural products online. We create a survey with 480 samples, the survey subjects are consumers living and working in Ho Chi Minh City and some in neighboring countries. After synthesis, the collected data will be processed by SPSS. The research results show that the factors affecting the online buying behavior of dry agricultural products of consumers include purchase intention, subjective norm, perceived usefulness, and perceived risk. From the results, the study makes some conclusions and opinions for businesses and retailers on e-commerce platforms to have appropriate business strategies and methods to bring the most effective during the current COVID-19 pandemic.

Keywords. Dried agricultural products, Subjective norms, Perceived usefulness, Attitude, Trust, Perceived product quality, Perceived risk, Online purchase intention, online shopping behavior.

BMA APPROACH FOR IMPULSE PURCHASING BEHAVIOR AT SUPERMARKETS

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Abstract. Impulse purchasing (IP) behavior has been acknowledged as an important form of buyer purchasing decisions and a vital part of raising sales, particularly in supermarkets, for decades. Similarly, a fascinating finding announced that almost 70% of all buying decisions are given at the buying point time, with IP emerging as the outstanding instrument in depicting the significant volume of merchandise that is being sold across a wide scope of item classifications. Besides, according to the retailer's point of view, the reasoning behind IP goes from the show of items to in-supermarket promotions that encourage the customer, eventually drive towards buying. Clients state that IP happens because of a desire to purchase promptly. The previous scientists recommended factors influencing IP behavior, such as in-store browsing, sales promotion, store layout, hedonism, and positive mood. Nevertheless, these studies concentrated only on the single-choice model. In this paper, the BMA approach was applied to select the best models for IP behavior at supermarkets. The finding disclosed that there were the best three models were selected for IP behavior at supermarkets.

Keywords. BMA Approach, Impulse Purchasing Behavior, Supermarkets.

HAPPINESS, AND WELL-BEING OF STUDENTS IN SOME UNIVERSITIES IN HO CHI MINH CITY

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Abstract. Research results show that happiness and positive emotions are related to people's health, academic, and work results. Besides, the studies also show that success and happiness are reciprocally related. Success gives the experience of happiness and conversely, happiness creates a greater chance of success. Thus, developing happiness for individuals helps to contribute to the sustainable development of society. The purpose of the study is to find out about students' happiness and well-being as well as the factors related to them. From there, the study provides information for experts and managers in proposing a number of policies and measures to improve the well-being index, contributing to the comprehensive development of the individual and the sustainable development of society. The study was conducted on 951 students from 4 universities in Ho Chi Minh City (Industrial University of Ho Chi Minh City, University of Technology, University of Social Sciences and Humanities, and University of Economics and Law) with an online survey to measure their happiness and well-being. The survey results show that many students are happy in the present (Mean = 3.51) and satisfied with their whole life (Mean = 3.67). Linear Regression Analysis shows that: Health, Positive emotion, and meaning have the strongest impact on Happiness, Satisfaction with the whole life, and subject Well-being. These are the important factors to improve the happiness and well-being of students.

Keywords. Happiness, Students, Well-being

**AN INVESTIGATION INTO FACTORS AFFECTING CUSTOMER
SATISFACTION WITH LAZADA’S DELIVERY SERVICES AT HO CHI MINH
CITY**

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Abstract. This study aims to determine and measure the influence of factors affecting customer satisfaction on the quality of delivery service at the Lazada e-commerce site in Ho Chi Minh City. An online survey was conducted to collect data from 360 customers who have previously shopped at Lazada. In this process, 349 valid questionnaires were included in the analysis and review. The results of this study have shown 5 factors (1) Price, (2) Reliability, (3) Customer care service, (4) Expectation, and (5) Responsiveness impact customer satisfaction in using delivery service on Lazada. Based on the results analyzed and reviewed, the research team has developed a number of solutions to improve the quality of Lazada delivery service.

Keywords. Lazada; Satisfaction; E-commerce; Service quality; Investigation.

SUPPORTING THE IMPACT OF INFORMATION TECHNOLOGY ON THE APPLICATION OF STRATEGIC MANAGEMENT ACCOUNTING

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Abstract. Perceived environmental uncertainty and rapid changes in the business environment are key features of new markets, the survival of an enterprise requires the ability to identify new approaches and adapt quickly to increased competition. Strategic management accounting appears to reflect the value-creation activities of the business across all operations, products, process development, marketing, and sales. With the need to improve the quality of management accounting information for managers, strategic management accounting is necessary to focus more broadly on the external environment of the organization. From a resource-based view of the firms, the author synthesizes and analyzes information technology considered a key factor to support the successful application of strategic management accounting in enterprises.

Keywords. Management accounting, Strategic management accounting, Information technology

EATING OUT: THE ISSUES OF CONCERN OF CUSTOMERS TODAY

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Abstract. Eating out is a term that refers to eating a meal outside of one's home, usually in a restaurant, bar, pub, or small shop. After the Covid-19 pandemic, it has affected all aspects of human society, including culture, economy, and even human perception behavior. This study applies a Treatise on the Family theory the perception level of food safety and hygiene hazards, the information integration theory used to analyze an individual's overall attitude towards Ho Chi Minh City residents in eating out decisions. The research method is survey designed; survey content got from qualitative analysis and survey results received from scale inspection, descriptive statistics, group analysis methods, and Chi-square analysis. The statistics of the survey are compared to the report's research before in a different context. Finally, the results are published on the awareness of the issues of concern of customers today when customers choose to eat out.

Keywords. Eating out, Cuisine, Reason, Food hygiene, Restaurant

IMPACT OF FUNCTIONAL AND PSYCHOLOGICAL BARRIERS ON GREEN CONSUMING INTENTION OF PEOPLE IN HO CHI MINH CITY

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Abstract. The paper aims to assess factors affecting the intention to purchase green products in Vietnam. The survey was collected by convenient sampling methods. The survey got 311 responses with full information. The survey was conducted in 2022. The measurement scale was a 5-point scale with 1- completely disagree and 5- strongly agree. This study employs factor analysis and structural equation modeling analysis. By Cronbach's Alpha test, exploratory factor analysis (EFA), confirmatory factor analysis (CFA), and covariance linear structural model analysis (CB-SEM). The paper has measured and tested the influence of functional barriers and psychological barriers on green consumption intention through three intermediate variables, namely attitude, subjective norm, and perceived behavioral control. The research results are the basis for proposing some implications to reduce the level of functional barriers and psychological barriers and increase the green consumption intention of people in Ho Chi Minh City.

Keywords. Functional barriers, psychological barriers, green consuming intention.

TRENDS TO CONVERT TRADITIONAL ACCOUNTING TO CURRENT 4.0 ACCOUNTING TECHNOLOGY

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Abstract. This study uses the methods of Cockcroft & Russell (2018) and Schmitz & Leoni (2019) to systematically review the existing literature on new technologies (cloud, artificial intelligence (AI), big data, and blockchain) implemented and applied in the accounting process to improve the understanding of the abovementioned implementations, thereby providing good examples of how these new technologies can be put into practice. The results show that the digital transformation of all fields, including the accounting sector, is expected to be accelerated in the COVID-19 period. Therefore, learning and effectively applying new technologies is necessary to increase work efficiency, reduce costs, reduce workforce, reduce time, and increase accuracy. It also brings many new opportunities to help companies maintain their competitive advantages in the market. In addition to the advantages, the trend converts traditional accounting to current 4.0 accounting technology by using new technologies may create some risks for companies.

Keywords. accounting technology, AI, big data, blockchain, cloud, machine learning, automatic process automation (RPA - robotic process automation), digital transformation.

**THE FACTORS AFFECTING THE APPLICATION OF MANAGEMENT
ACCOUNTING TECHNIQUES AND ITS IMPACT ON BUSINESS
PERFORMANCE IN VIETNAMESE ENTERPRISES**

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Abstract. Management accounting techniques are effective to help enterprises improve their management capacity and help them obtain timely and accurate information to improve their competitiveness in the current trend of internationalization, globalization, and increasingly fierce competition. This article examines the factors affecting the application of management accounting techniques in Vietnamese enterprises through grounded theory research methods such as analyzing, synthesizing, and comparing materials combined with researching theoretical bases, interviewing experts, qualitative methods such as exploratory factor analysis (EFA), confirmatory factor analysis (CFA) and Structural Equation Modeling – SEM. According to the research results, there are 5 affecting factors such as the type of capital of the enterprise, the enterprise listed on the exchange, the size of the enterprise, the perception of the managers, the application of information technology, and the impact of applying management accounting techniques on the performance in Vietnamese enterprises.

Keywords. Management accounting techniques, business performance

THE FACTORS DETERMINE CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE - THE CASE OF FOOD PROCESSING ENTERPRISES IN VIETNAM

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Abstract. Corporate social responsibility (CSR) has almost become the mainstream trend in connecting sustainable development and core values in business activities of enterprises, to create general value for enterprises and the whole society. CSR information disclosure will help companies meet the interests of stakeholders and optimally balance the interests of stakeholders in business decision-making. By applying Stata software version 15.1 through descriptive statistical methods, correlation coefficient analysis, and regression analysis for 192 observations in panel data for the period 2016 - 2019 of food processing enterprises listed on the Vietnamese stock market, the study measures the extent of CSR disclosure; for that reason, the dependent variable will be viewed from two respectively perspectives CSRD GRI 2016 (model 1) and CSRD TT155 (model 2). The study acknowledges that the impact of enterprises' characteristics and coercion of state management agencies on food processing enterprises in Vietnam play a significant role in CSR disclosure in the context of Vietnam. In other words, economic efficiency, auditors, age of enterprises, listed market are not determining factors for CSR disclosure. The results of this study can help Vietnamese state management agencies have appropriate policies to manage the economy in the new period, closer to international practices.

Keywords. Corporate Social Responsibility, Enterprise characteristics, Industry, Size, Vietnam.

FACTORS AFFECT THE ORGANIZATION IN ACCOUNTING OF SMALL AND MEDIUM ENTERPRISES - CASE STUDY AT HO CHI MINH CITY, VIETNAM

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Abstract. The paper determines and evaluates the impact factors that affect the setting up an accounting system for small and medium enterprises (SMEs) located at Ho Chi Minh City to meet the international integration. Four factors founded that including the awareness of administrators; the capacity of accountants; the legal environment; and the business environment. This paper uses a quantitative research method with the support of statistical software, the research indicates factors that impact the organization in accounting. Based on the results, the paper gives suggestions to organize the accounting activities meeting the needs of international integration to help the SMEs compete and develop their accounting system.

Keywords. Impact factors, setting up an accounting system, small and medium enterprises (SMEs), international integration.

EVALUATING OF DESTINATION COMPETITIVENESS OF HO CHI MINH CITY IN THE NEW NORMAL STAGE TO DEVELOP SUSTAINABLE TOURISM

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Abstract. Ho Chi Minh City (HCMC) is an important center economic, cultural, and tourist center of Vietnam. During the trend of having many attractive destinations globally, research on competitiveness is an urgent issue. It helps Ho Chi Minh City position its competitive position compared to others according to the planning strategy and sustainable tourism development of the country. This research was conducted to explore and examine the factors affecting the competitiveness of destinations in Ho Chi Minh City. Based on summarizing studies related to the destination competitiveness assessment criteria of two models Dwyer and Kim (2003), Ritchie and Crouch (2003) and the practical context of Vietnam's tourism, the author proposes a research model with 4 factors, including: (1) core attractive resources; (2) destination management; (3) supportive resources; (4) demand conditions. Through linear regression, the author analyzes data collected from 276 questionnaires of tourists coming to Ho Chi Minh City. The results show that all four factors have a significant impact on the destination competitiveness of HCMC. Accordingly, the author proposes solutions and management implications to improve the competitiveness of destinations in Ho Chi Minh City to develop sustainable tourism.

Keywords. competitiveness, destination, Ho Chi Minh City, in the new normal stage, sustainable tourism.

EMBEDDING SUSTAINABILITY CONSIDERATIONS INTO BUSINESS PRACTICE THROUGH ACCOUNTING FOR SUSTAINABILITY

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Abstract. We can achieve a new way of growing, which is based on long-term energy security, lower environmental impact, and calmer, safer, and more diverse living conditions. The most imaginative and vigorous shift from this style of growth will take place during the next several decades. “Sustainability accounting” and related phrases are becoming more common in academia and business. This raises questions about accounting and sustainability, the role of accounting for sustainability, and what sustainability accounting means. The objective of this paper is to discuss the position and relevance of the organization in terms of sustainability and the incorporation of sustainability within the company through sustainability accounting.

Keywords. Sustainability accounting, sustainability, business



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ADVANCED TECHNOLOGY AND SUSTAINABLE DEVELOPMENT

