

ENVIRONMENTAL RESPONSIBILITY OF ENTERPRISES IN THE CONTEXT OF RESPONDING TO CLIMATE CHANGE

Nguyen Chi Dung*, Nguyen Mong Cam**, Nguyen Chi Hai**

* Faculty of Law, Nam Can Tho University

** Faculty of Law, Nam Can Tho University

Abstract- The environmental responsibility of enterprises is an important factor of social responsibility, which is a topic of interest, especially in the context of climate change today. Similar to social responsibility, environmental responsibility is not only a legal responsibility but also a business ethic of enterprises. In this article, the authors will discuss the responsibility of enterprises in responding to climate change, on that basis, pointing out directions for perfecting the law on responding to climate change in accordance with the requirements of practice and at the same time achieving the goal of sustainable development of the country in the present stage.

Index Terms- Enterprise, environmental responsibility, climate change, responding to climate change

I. PROBLEM STATEMENT

Climate change is a global issue and a challenge that humanity faces today. Countries and international organizations have many different scenarios to respond and adapt to the warming of Based on the inheritance of the National Strategy on Gender Equality for the period 2011 - 2020, continuing to implement the direction of the Party and State on the implementation of the goal of gender equality, contributing to achieving the sustainable development goals by 2030. The Government issued the National Strategy on gender equality for the period 2021 - 2030 (accompanied by Resolution No. 28/NQ-CP), the strategy sets out 06 specific goals to be implemented. Including the economic and labor fields with the goal of continuing to narrow the gender gap, creating conditions and opportunities for women and men to participate and enjoy equality in all areas of social life, contributing to the sustainable development of the country (Ngoc Vinh 2022). Therefore, it is necessary to improve the legal regulations to ensure the rights and benefits of workers so that they have the conditions to protect and enjoy policies and welfare in Based on the inheritance of the National Strategy on Gender Equality for the period 2011 - 2020, continuing to implement the direction of the Party and State on the implementation of the goal of gender equality, contributing to achieving the sustainable development goals by 2030. The Government issued the National Strategy on gender equality for the period 2021 - 2030 (accompanied by Resolution No. 28/NQ-CP), the strategy sets out 06 specific goals to be implemented. Including the economic and

the atmosphere and climate, sea level rise and changes in climatic zones that have existed for thousands of years as well as changes in biological productivity, quality and composition of ecosystems, hydrosphere, biosphere... In that context, each entity identifies its responsibilities and obligations in conservation.

Protecting the environment, especially the environmental responsibility of an important unit is the enterprise. Companies or enterprises are commercial entities, entities that both benefit greatly from the environment and have a strong impact on the environment, especially manufacturing companies. Direct participation in the environmental protection process is not only meaningful for the sustainable development of the living environment but also has many benefits for the enterprise itself. In order to ensure that the environmental responsibility of enterprises (Corporate environmental responsibility - CER) is implemented in practice, most countries aim to clarify this issue and specify it in the clauses of legal documents.

II. CLIMATE CHANGE AND ENVIRONMENTAL RESPONSIBILITY OF ENTERPRISES

It can be seen that enterprises are both the subjects directly affected by climate change and play a very important role in directly participating, turning challenges into opportunities from the impact of climate change and creating resources to promote climate change response, implement greenhouse gas emission reduction activities, and promote green growth.

Implementation of the Government's policies and strategies on climate change also creates many opportunities for businesses such as research, innovation and investment in activities to mitigate greenhouse gas emissions, adapt to climate change. The responsibility of enterprises in responding to climate change includes the main contents such as waste management, energy recovery from waste or regulatory policies through tax policies, support incentives... these are important legal contents to solve problems related to climate change in the process of socio-economic development in our country at present.

Enterprises have affirmed their role in the market economy and become a fundamental factor in promoting economic and social development in our country. To achieve that, many factors are needed, including the responsibility to respond to climate change. The legal framework for improving the effectiveness of climate change response of enterprises has basically been mentioned in the National Target Programs on Climate Change Response (Decision

1183/QD-TTg, 2012 for the period 2012-2015), National Strategy on Climate Change (Climate Change Strategy, Decision No. 2139/QD-TTg, 2011).

In a study on the environmental responsibility of enterprises, Shihong Zeng (Shihong Zeng, Yujia, Guowang Zeng, 2019) and his colleagues also argue that environmental responsibility is an area of corporate social responsibility, which refers to enterprises actively reducing harmful behaviors to the environment and participating in activities that are beneficial to the environment in the course of their business operations. The environmental responsibility of enterprises reflects the full understanding and commitment of enterprises to environmental issues. In that context, how to raise the awareness of enterprises in fulfilling their responsibility to the environment is the key to achieving sustainable development strategy in this period (Rong Liu, Min Zhao, Jianyu Ren, 2022).

The law stipulates that research, transfer and application of technology for climate change response are prioritized, including: Developing industry and interdisciplinary science on management, assessment, monitoring and forecasting the impact of climate change on socio-economic development, environment, and public health; Investigation, basic and applied scientific research, development and transfer of modern technology in greenhouse gas mitigation, adaptation to climate change; Strengthening the competitiveness of key economic sectors and production, developing a low-carbon economy and green growth. Agencies, organizations, production, business and service establishments are responsible for implementing or participating in scientific and technological research, transfer and application activities to respond to climate change. The development of climate change adaptation businesses in Vietnam is gradually asserting its role and becoming a fundamental factor in promoting socio-economic development in Vietnam.

Patricia Crifo and Bernard Sinclair-Desgagné (Patricia Crifo and Bernard Sinclair - Desgagné, 2013) argue that environmental responsibility is a part of corporate social responsibility, which can be seen as "responsible business", in addition to legal constraints, companies must be responsible for their impacts on society.

Fulfilling environmental responsibility means that enterprises have gone beyond the mandatory requirements of the law, integrating environmental concerns into their business strategy with the dual goal of creating profits and value for stakeholders, while identifying, preventing and minimizing the negative impacts of production and business activities on the environment.

There are many different ways to express environmental responsibility, but researchers agree that it stems from social responsibility and is an important part of corporate social responsibility. In Vietnam, the issue of environmental responsibility of enterprises has also been raised for a long time. This is because, in any case, the activities of enterprises will directly or indirectly affect the natural environment. The decisions and activities of an organization always have an impact on the environment, regardless of where the organization is located. These impacts can be associated with the use of resources, the location of the organization's activities, the generation of pollution and waste, and the impact of the organization's activities on the natural living environment.

Vietnamese law does not yet have a specific concept of environmental responsibility of enterprises, but specialized legal

documents all contain regulations related to the obligations of enterprises in protecting the environment.

According to ISO 26000:2013, environmental responsibility is an important aspect of social responsibility. In addition to complying with state laws and regulations, enterprises need to acknowledge responsibility for the environmental impacts caused by their activities on urban, rural and the wider environment (TCVN ISO 26000:2013, ISO 26000:2010). According to this standard, the content of corporate social responsibility for the environment includes: (i) Pollution prevention; (ii) Sustainable resource use; (iii) Mitigation and adaptation to climate change; (iv) Protection of the environment, biodiversity and restoration of natural habitats.

Thus, the environmental responsibility of enterprises is like the commitment of enterprises to society. In the process of production and business, they conduct activities in a sustainable manner in terms of economy, society and environment. This means that companies must take into account their impact on the environment when making decisions about production processes, product design and marketing strategies. In other words, the environmental responsibility of enterprises is that enterprises take actions to protect the environment as prescribed in Clause 2, Article 3 of the Law on Environmental Protection 2020 "activities to prevent and limit negative impacts on the environment; respond to environmental incidents; remediate pollution, environmental degradation, improve environmental quality; use natural resources, biodiversity rationally and respond to climate change". The environmental responsibility of enterprises includes both the obligations of enterprises as prescribed by law and the commitments that enterprises make in the course of production and business activities towards protecting and minimizing risks to the environment.

1. Content of corporate environmental responsibility

Many businesses in provinces and cities across the country have clearly recognized the impacts and effects of climate change and have begun to build capacity to respond to climate change such as: Using resources, technology, and equipment efficiently and effectively to ensure environmental friendliness; Investing in the development of natural capital; Actively preventing and controlling environmental pollution. In some provinces and cities, regulations on reducing greenhouse gas emissions are being actively applied. The People's Committees of the cities have assigned the Department of Natural Resources and Environment to continue to collect statistics on greenhouse gas emissions in the fields of energy, agriculture, industry, etc. Deploying a cleaner production action program in industry; Energy saving program on the ground; Instructing enterprises, production and business establishments, and key energy-using service establishments in the city to fulfill their responsibilities according to the regulations of the Law on Energy Saving and Efficiency.

The above activities aim to contribute significantly to the process of building and effectively implementing regulations on climate change response in Vietnam in the coming time. In Da Nang, the city has issued regulations, procedures, procedures, and loan application files to access capital sources, implement investment solutions for factories, solutions for production technology, and equipment to reduce greenhouse gas emissions to adapt to climate change at the unit. This will be an opportunity for capital for businesses when linking with Japanese businesses to apply

Japanese technology solutions related to energy saving, reducing greenhouse gas emissions, and contributing to compliance with environmental discharge standards (Cong Tam, 2019).

The content of environmental responsibility of enterprises is regulated first in the Law on Environmental Protection and specialized legal documents such as the Law on Enterprises, the Law on Investment, and Tax Law. If approached according to the process of formation and organization of business activities, the environmental responsibility of enterprises can be divided into 2 stages.

In the first stage, enterprises need to complete the procedures, complete the conditions, as well as the commitments to ensure that when going into production and business operations, the impact and damage to the environment will be minimized. According to the Law on Environmental Protection 2020, depending on different cases, investors need to complete environmental impact assessment procedures (Article 30), apply for environmental permits (Article 39), and register for environment (Article 49). Violations of environmental laws are also one of the grounds for businesses to stop operating, and investment projects may be suspended.

In the second stage, during operation, production and business enterprises must fulfill their environmental protection responsibilities for production, business and service establishments according to the regulations of specialized laws and regulations of the Law on Environmental Protection. Protection is regulated in Section 1, Chapter 5, Environmental Protection in Production and Business Activities, Services. (i) Accordingly, enterprises must be responsible for carrying out activities such as collecting and treating wastewater to meet environmental protection requirements; (ii) Collecting, classifying, storing, reusing, recycling, and treating waste according to regulations; (iii) Minimizing, collecting, and treating dust, emissions, unpleasant odors, leaks, and spreading of toxic gases into the environment, controlling noise, vibration, light, and thermal radiation.

Production and business establishments with flammable, explosive, radioactive or radioactive waste, risk of dust, unpleasant odors, noise or water pollution must ensure a safe environmental distance from residential areas. Business establishments in industrial zones and industrial zones, in addition to fulfilling their own obligations for their business establishments, must also coordinate and implement regulations on environmental protection in the zone and industrial cluster.

Complying with environmental laws is also for businesses to ensure the safety procedures and environmental standards of competent state agencies for the production and business processes of their businesses, especially those activities that easily cause air and water pollution. such as agricultural production, oil and gas, chemical industry. Those industries need to ensure the procedures and standards according to the regulations of state agencies to ensure environmental safety.

As analyzed above, there are many different perspectives on environmental responsibility. However, the issue that researchers and organizations focus on when clarifying the environmental responsibility of enterprises is their implementation of commitments, including those prescribed in national law and business ethics rules (which may not be mandatory but are

encouraged for businesses to implement). The content of the environmental responsibility of enterprises can include:

First, it is necessary to strengthen the management of environmental risks that may be caused by production and business activities. Environmental risks are environmental incidents and hazards that have occurred or are at risk of occurring to the surrounding environment during the production and business activities of enterprises (Ministry of Finance, 2016). Environmental risks can arise from many different causes. But for businesses, these risks arise from the exploitation and use of natural resources, or the emission of solid waste, toxic emissions, wastewater and substances that cause environmental and resource degradation into the environment. Environmental risks can also arise from shortcomings in waste management, transportation, and treatment and disposal, some of which have been released into the environment, posing serious threats to human health.

Therefore, managing environmental risks in the production and business activities of enterprises is a mandatory obligation of enterprises, and is an important content in the environmental responsibility of enterprises. For enterprises, environmental risk management is the process of identifying, recognizing, assessing and forecasting potential risks and environmental incidents that may occur during the implementation of projects, production and business activities of the enterprise, in order to have appropriate response measures to protect the environment, minimize negative impacts on the environment, community and the enterprise itself.

According to the Environment Protection Authority of Victoria (EPA Victoria), all businesses must manage the risks that their activities may pose to human health and the environment from pollution or waste. Systematic risk management helps businesses to better identify, assess and control risks that may affect air, land, water and groundwater, as well as noise pollution; prevent harm to human health and the environment; meet community expectations.

Second, save natural resources and energy. Natural resources and energy are closely related to the production and business activities of enterprises. Enterprises exploit natural resources as input materials, use fossil fuels, which are increasingly depleting resources. The production and business activities of enterprises are also a direct factor leading to air pollution, water pollution, solid waste, and ecological imbalance. Therefore, in the current context, enterprises need to be responsible for using natural resources and energy sparingly to protect the natural environment, human living environment, maintain ecological balance and support sustainable development of society and protect the enterprises themselves.

Using natural resources and energy efficiently and economically is for businesses to optimize the lighting and air conditioning systems in the factory, office, workplace. Good management of resources that directly or indirectly serve the production and business activities of enterprises. At the same time, in production, enterprises are encouraged to apply new, modern, energy-saving technologies with high production efficiency; use green materials, recycled materials in production. In addition to using thermal power, hydropower, enterprises integrate and install solar power systems to take advantage of renewable energy sources, reduce electricity costs. In order to use natural resources and energy efficiently and economically, enterprises also need to build a corporate culture through propaganda, dissemination, and

education for employees about awareness for employees and the community about the importance of saving resources and energy. Third, recycle and treat the waste of the production and business process. In daily life as well as in production and business, many different types of waste have been created. Environmental protection laws have classified waste into domestic waste, hazardous waste, industrial waste to be controlled, and ordinary industrial waste. Based on their characteristics, the types of waste can be recycled, reused or treated and controlled.

First of all, recycling and treating waste is the responsibility of enterprises. Enterprises build a treatment system and carry out waste treatment according to the correct process, ensuring standards before discharging into the environment is to comply with the provisions of the law on the acts that enterprises must do, must not do (Articles 5 and 6 of the Law on Environmental Protection 2020).

Some enterprises operating in the fields of manufacturing, importing tires and tubes; batteries and accumulators; lubricants; products with packaging (food, cosmetics, medicine, fertilizers, animal feed, veterinary medicines, cement, detergents and preparations used in households, agriculture, and medicine) (Health - Health, 2024); electricity and electronics; means of transport must be responsible for recycling products and packaging according to a mandatory recycling rate and according to mandatory recycling specifications. Some areas of production, import of products and goods containing synthetic plastic such as balloons, children's toys, shoes, clothes, disposable plastic, disposable items, furniture, building materials, small, hard-to-decompose plastic bags... also have to be responsible for contributing financially to support the collection and treatment of waste.

Fourthly, encourage research, innovation and application of new solutions in production and business to protect the environment and promote sustainable development. In the context of increasingly depleted natural resources, production activities with old technologies are not only low in productivity and wasteful of resources, but also generate a lot of waste. Therefore, the requirement for modern science and technology is to find many new materials and fuels to replace traditional materials, to be more economical; to increase the use of clean and environmentally friendly fuels.

In Vietnam, over the past time, green growth has been considered a path to sustainable development [(RIO +20), 2012] and is an important content of the Vietnam Sustainable Development Strategy for the period 2011-2020. With the goal of sustainable development, the process of restructuring the economy to move towards efficient use of natural resources and reducing greenhouse gas emissions through research, application of green technology, adaptation and development of infrastructure system to improve economic efficiency. Responding to climate change. Research and application activities are increasingly widespread, advanced and appropriate technologies to use natural resources more efficiently, reduce greenhouse gas emissions are encouraged.

Technological innovation and digital transformation are a "life-or-death" factor for businesses; is very necessary and important, helping businesses maintain and improve their competitiveness; protect natural resources and environment, towards a very important goal of sustainable development (Hoang Giang, 2023).

However, not only in Vietnam, but also in many countries, businesses are still hesitant to change and innovate technology, apply science and technology, although they recognize the benefits of such changes (To Thuy Nga, 2015).). First of all, for businesses, the initial cost of researching, innovating and putting into use is very high, while the productivity and efficiency are not always high. Moreover, the application of green, sustainable and environmentally friendly technologies and materials into production and business is not easy for businesses if they are not proactive and do not have the cooperation and support of the state. It can be said that the application of technology, improvement of techniques in production and business, and the use of environmentally friendly materials and materials into production are not mandatory for businesses. Businesses voluntarily and proactively change to demonstrate their responsibility to society, the natural environment and the sustainable development of the business itself.

Fifthly, implement projects and community activities towards environmental protection. In reality, environmental protection is not the responsibility of any one entity. To improve the effectiveness of environmental protection, it requires the coordination, connection and cooperation of many state agencies, communities, organizations and businesses. One of the effective activities of businesses is to implement community projects towards environmental protection.

There are many ways for businesses to implement community activities to protect the environment. By organizing concentrated waste collection points, sponsoring tools and equipment for waste collection and transportation for regions and localities, businesses can contribute to environmental protection in residential areas. Businesses can also sponsor and support environmental protection projects and activities in the community. This can be support for non-profit organizations, reforestation projects, or environmental education campaigns. Providing programs, tools and funding for community environmental education activities to change people's habits and lifestyles... In fact, many Vietnamese and foreign businesses have been successful in building images and making indirect profits through the implementation of community environmental protection projects.

2. Solutions to improve corporate environmental responsibility in the context of climate change

Current regulations on climate change response in enterprises have been applied, however, there are still many shortcomings and limitations that have not been resolved, such as: The system of legal documents in this field is still incomplete and not yet specified for climate change response activities in enterprises; The functions and tasks of climate change response of ministries, branches, and localities are still unclear and overlapping; Regulations on greenhouse gas emission reduction are still scattered; Regulations on adaptation mainly focus on disaster prevention and mitigation; The majority of socio-economic development plans of sectors, fields, and localities have not yet incorporated climate change factors; The new state management apparatus has just been established at the central level with a thin staff, not yet meeting the requirements in terms of expertise and professionalism; Basic scientific research on climate change still has many limitations, and especially, the implementation of climate change response responsibilities of enterprises is currently

facing many difficult problems that need to be discussed and resolved.

In addition, the compliance with climate change response regulations is currently not really effective, with a series of limitations and shortcomings related to ensuring environmental rights and benefits of stakeholders, disclosing information and related benefits, regulations on developing new industries and professions to adapt to climate change, etc. This is due to many different objective and subjective reasons, one of the main reasons being that the legal framework for climate change response is not fully promulgated and complied with, which serves as a basis for protecting the rights and interests of stakeholders and preventing environmental conflicts effectively. It can be seen that Vietnam has very few legal instruments to adapt to and mitigate climate change. Another difficulty is the lack of awareness about climate change in the community, especially in enterprises, leading to certain difficulties in law enforcement and compliance in this field. Based on the above analyzes, we believe that the completion of regulations on the responsibilities of enterprises in responding to climate change must be carried out according to the following orientations:

First, the completion of regulations on the responsibilities of enterprises in responding to climate change must be based on the flexible application of modern theories on sustainable development; environmental pollution prevention; The viewpoints and policies of the Party and State on the significance of climate change response activities for sustainable economic development in Vietnam; Raising awareness of climate change response of enterprises and other stakeholders. Regulations on environmental standards need to be updated to reflect new advances in science and technology and ensure consistency with Vietnam's international goals and commitments. Standards that are not yet clear in the current law, such as environmental risk standards, need to be more detailed. On the other hand, policies on greenhouse gas reduction, support for renewable energy projects; financial and tax incentives; policies on scientific and technological research and development need to be supplemented and updated accordingly. Such as regulations on the carbon market and tax issues related to the exchange of carbon credits of enterprises.

The sanctions applied to acts of violating environmental laws are currently not enough to deter. In particular, when comparing economic benefits and the sanctions to be borne, many enterprises still deliberately violate the law and accept the penalty.

Second, the State encourages enterprises to implement social responsibility standards in general and environmental responsibility in particular. In addition to complying with environmental laws, the Government also has solutions to encourage enterprises to apply environmental standards. The Government can specify the obligations of enterprises through mandatory and incentive regulations. These measures will be supportive and compatible with each other. Applying environmental standards such as ISO 26000, ISO 14000, UNI Global Compact... is an effective solution to improve the social and environmental responsibility of enterprises. For example, ISO 14000 is an environmental management standard developed and promulgated by the International Organization for Standardization (ISO), which aims to set standards for identifying, controlling, and monitoring the impact of an organization or enterprise on the environment.

When applying this standard, enterprises will be responsible for minimizing the harmful impact on the environment and improving the environmental management system. Environmental standards in general, and ISO 14000 in particular, provide support tools for enterprises, helping them to recognize and manage their impact on the environment, prevent pollution and continuously improve the environment. This is also the basis for third parties to assess the environmental management system of enterprises, thereby enhancing their competitiveness. Enterprises can create customer confidence and reliability in their environmental plans and strategy reports, thereby enhancing their market competitiveness. Third, it is necessary to focus on disseminating regulations on the responsibilities of businesses in responding to climate change. Currently, regulations on the responsibilities of businesses in responding to climate change have not yet received due attention from businesses. This is evidenced by the non-compliance with environmental laws and regulations in Vietnam. This non-compliance can be explained by a number of reasons, such as the regulations in this area are still rudimentary, there is a lack of implementing guidelines, and therefore, even if they want to apply them, businesses are still struggling to find other sources of guidance. This difficulty has discouraged businesses, leading to the understandable fact that this regulation is not well received by them.

When businesses are sufficiently aware of their environmental responsibilities, they can develop plans and strategies for environmental development, management, and recruitment and training of personnel. Consumers are also an important target group in the communication and dissemination of environmental responsibility of businesses. When aware of the role and responsibility of businesses in protecting the environment, consumers have the right to be provided with information about the origin of products, services, and production technologies so that they can choose environmentally friendly products and use services from reputable businesses with business ethics and environmental protection responsibilities. Consumers also need to be aware so that they can refuse to use products from businesses with "dirty" business practices and have negative impacts on the environment.

Fourth, it is necessary to build and implement support policies for businesses, promoting sustainable development models. In the RIO Declaration on Environment and Development, "in order to achieve sustainable development and a higher quality of life for all people, States should reduce and eliminate unsustainable patterns of production and consumption and promote appropriate demographic policies." To implement these principles, Member States have developed plans and strategies for their own sustainable development. Businesses themselves cannot eliminate unsustainable production models without the support of the state. To transform the production model, apply new technologies, and use environmentally friendly materials, businesses need to have sufficient financial and human resources. However, this transformation comes with a high price tag and may not be immediately profitable. Therefore, the Government needs to implement policies to support businesses in adjusting their production and business models in line with the goal of sustainable economic development. Encourage the application of advanced science and technology to control environmental pollution such as "cleaner production" technology, "green labels" or propose

preferential policies for businesses and establishments that comply well with legal regulations on climate change response. There should be preferential tax policies (exemption or reduction of taxes) for businesses and establishments that are the first to apply scientific and technological achievements, technical initiatives or have useful solutions to clean production lines, invest in technological innovation, apply advanced quality management systems, closed technological lines...

Fifth, it is necessary to strengthen the mechanism for controlling the implementation of environmental responsibility of businesses and have appropriate sanctions for violations. Environmental responsibility, as previously discussed, is primarily a legal obligation. Many businesses have complied with and enforced environmental laws and regulations related to their environmental obligations, avoiding any prohibited actions. However, there are still many businesses that neglect to implement these regulations or implement them incorrectly. They continue to disregard their environmental protection responsibilities and fail to meet the standards and regulations in their production and business activities. Therefore, the Government needs to establish a mechanism to monitor and control the implementation of businesses' obligations and mandatory procedures. This includes requiring timely implementation of mandatory actions, as well as preventing and resolving any wrongdoing by businesses. In case of businesses violating the law, appropriate sanctions and compensation should be applied to ensure deterrence and limit recurrence.

Sixth, Enhancing international cooperation in the development and promulgation of laws on climate change response in Vietnam. Perfecting regulations on the responsibilities of enterprises in responding to climate change in Vietnam must be in line with international practices. It is necessary to promote surveys, seminars, and learning of experience in the development and promulgation of laws on climate change response in countries with similar conditions as Vietnam. As we know, the trend of "globalization" is currently a hot issue in many regions and countries around the world. Putting aside the risks and challenges that may be encountered in integration, we cannot help but acknowledge the enormous benefits that this trend brings. This is to create motivation to promote development in many areas of socio-economic life of the country, of which the environment is one of the areas that benefits the most. In the current context when resources and experience in responding to climate change are still limited, it is difficult for our country to solve environmental problems thoroughly without international cooperation. Therefore, it can be affirmed that joining the integration with other countries in the field of climate change response is an inevitable trend.

III. CONCLUSION

The important role of enterprises in creating jobs, producing, and trading many products and goods with high economic value for the country can be affirmed. However, with the economic development of the country in recent years, many enterprises have caused serious environmental pollution, threatening to significantly change the climate, leading to global warming, and adversely affecting the health and lives of people and communities. Responding to climate change is an urgent requirement that requires special attention from the State, the

whole society, and especially from enterprises to promptly deal with it before environmental problems become too serious. In particular, in the context of increasingly complex climate change, as one of the entities that use a lot of resources and have many negative impacts, causing damage to the natural environment, the environmental responsibility of enterprises needs to be given more attention. Therefore, the topic of social responsibility, specifically the environmental responsibility of enterprises, is becoming increasingly important in today's world. With growing concerns about climate change and its adverse impacts on the environment, it is important for businesses to prioritize their environmental responsibility. By understanding and defining the concept of environmental responsibility and implementing appropriate solutions, businesses can effectively contribute to environmental protection, sustainable economic development, and enhance competitiveness and financial success.

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AUTHORS

First Author – Master. Nguyen Chi Dung, Faculty of Law -
Nam Can Tho University,

Second Author – Master. Nguyen Mong Cam, Faculty of Law -
Nam Can Tho University

Third Author – Master. Nguyen Chi Hai, Faculty of Law - Nam
Can Tho University

Correspondence Author – Nguyen Mong Cam,