

---

## Preface

---

### Minh-Tri Ha

International University, VNU-HCM,  
School of Business,  
Quarter 6, Linh Trung Ward, Thu Duc City,  
Ho Chi Minh City, 71300, Vietnam

and

Vietnam National University-HCMC,  
Linh Trung Ward, Thu Duc City,  
Ho Chi Minh City, 71300, Vietnam  
Email: hmtri@hcmiu.edu.vn

**Biographical notes:** Minh-Tri Ha is currently serving in the School of Business at the International University, Vietnam National University, Ho Chi Minh City, Vietnam as its Dean. He earned his PhD from the University of Antwerp, Belgium. His teaching interests focus on marketing research, business strategy and business ethics. His research interests are (green) social capital, (green) intellectual capital, (green) marketing, corporate social responsibilities, knowledge management, innovation, green washing, and firm performance. His scholarship has appeared in *SAGE Open*, *Cogent Business & Management*, *Business Ethics, the Environment & Responsibility*, *PLOS ONE*, *Journal for International Business and Entrepreneurship Development*, *Humanities & Social Sciences Communications*, and *Journal for Global Business Advancement*. He has also published several book chapters at SAGE Research Methods: Doing Research Online, Sage Research Methods: Business, and Springer Nature. His forthcoming chapter will appear at Palgrave Macmillan.

---

The six studies that constitute this special issue focus on different areas of business administration (e.g., finance, consumer cosmopolitanism, green practices, satisfaction, and bibliometric analysis) in Vietnam. These Vietnamese scholars investigate samples from Vietnam and offer recommendations for managers that essentially consider the impact and interplay of various factors, such as financial statement quality, consumer cosmopolitanism, green practices in the restaurant industry, satisfaction with e-commerce services, social identity, life satisfaction and country loyalty, on consumer behaviour and business performance, especially in the context of a global crisis like the COVID-19 pandemic.

The first paper, entitled ‘The impact of firm life cycle on abnormal earnings in financial statement quality: an evidence of Vietnam’, is by Nguyen-Quynh-Nhu Ngo, Uyen-Nhi Ly, Quynh-Mai Truong and Minh-Tri Ha. While the first three authors are affiliated with Ton Duc Thang University, Ho Chi Minh City (Vietnam), the last author is affiliated with International University, Vietnam National University, Ho Chi Minh City, Vietnam. This study examines the changing quality of financial statements throughout a corporation’s life cycle. Using accrual quality, earnings smoothness, accounting

conservatism, accounting relevance, and ethical earnings, the financial statement quality of 337 non-financial listed firms in Vietnam was analysed, comprising 32,852 observations. The findings indicate that growing businesses generally have better financial statements than those in the introduction stage. Declining businesses are more likely to manipulate their earnings. However, high-level expenses in growth and mature enterprises can lead to improved financial statement quality, while increased expenses in subsequent years tend to decrease the quality. Overall, this study enhances our understanding of how different life cycle stages impact the diversity in financial reporting quality.

The second paper, entitled 'Consumer cosmopolitanism for Vietnamese young consumers: development and validation of a scale measurement', by Ngoc Thai Pham and Nhu-Ty Nguyen affiliated with the International University, Vietnam National University, Ho Chi Minh City, Vietnam, reviews theoretical and methodological aspects of consumer cosmopolitanism and introduces a newly developed measurement scale, CCOMO. The scale was constructed through in-depth interviews with twenty informants and consists of eight items. Extensive empirical studies were conducted to ensure its reliability and validity. The CCOMO scale provides insights into the characteristics of consumer cosmopolitanism, particularly in an emerging market. The findings contribute to academic research and offer practical implications for marketing managers seeking to understand Vietnamese cosmopolitan consumers and their purchasing behaviours.

The third paper, entitled 'Do green practices elicit a guest's loyalty? Empirical evidence from Vietnam', is by Ngoc Khuong Mai, Phan Thi Huong Nhi, Nguyen Khoa Truong An and Nguyen Thi Minh Phuong. While the first two authors are affiliated with the International University, Vietnam National University, Ho Chi Minh City, Vietnam, the third author is affiliated with the Thu Dau Mot University (Vietnam), and the last author is affiliated with the Hong Bang International University, Ho Chi Minh City, Vietnam. This study examines the connection between environmentally-friendly restaurants (green practice restaurants) and customer loyalty, specifically focusing on the emotional attachment customers demonstrate towards green products. The researchers used a quantitative method and analysed data from 358 customers of restaurants in Ho Chi Minh City using SmartPLS. The findings suggest that various aspects such as energy- and water-efficient equipment, recycling-composting, and menu sustainability have both direct and indirect effects on customer loyalty through emotional attachment. The study offers recommendations for restaurant owners to develop better strategies that address environmental and health concerns, and promote green practices. Ultimately, these strategies aim to attract customers to return and consume more ecologically friendly products.

The fourth paper, entitled 'Determinants on students satisfaction of students on e-commerce services in Ho Chi Minh City, Vietnam', is by Nhu-Ty Nguyen, Thanh-Tuyen Tran and Cong-Lam Dang. The first and third authors are affiliated with the International University, Vietnam National University, Ho Chi Minh City, Vietnam, and the second author is affiliated with the Nguyen Tat Thanh University, Ho Chi Minh City, Vietnam. Global e-commerce is rapidly growing, dominating traditional shopping channels. In Vietnam, the increasing number of internet users, particularly among students, has fuelled the demand for online shopping. This research explores the dimensions of quality that influence Vietnamese students' perceptions and satisfaction in online transactions. Using a modified SERVQUAL model, the study identifies web design, reliability, responsiveness, trust, and personalisation as key factors. Results show that website

design, efficiency, responsiveness, and confidence significantly impact service excellence and customer satisfaction. Quick store responses, however, do not affect service quality or satisfaction. Positive experiences lead to customer happiness, satisfaction, and online purchase intentions. Online service providers should prioritise reliability, usability, and accessibility to improve consumer buying intentions through comprehensive promotion plans and customer service systems.

The fifth paper, entitled ‘Systematic review and bibliometric analysis of the relationship between social identity theory and purchase intention in the past, present, and future’, by Tuong-Vi Thi Tran, Minh-Tri Ha, Quang Nhut Ho and Nhu-Ty Nguyen, affiliated with the International University, Vietnam National University, Ho Chi Minh City, Vietnam, is a comprehensive review of social identity theory (SIT) in business research, analysing 117 publications to identify recent trends and gaps. The theory development, characteristics, context and methodology (TCCM) framework is used to develop the theory and identify areas for future research. Results provide a broad view of existing literature on social identity and suggest a unique research agenda linking social identity to purchase intention.

The sixth and final paper, entitled ‘Life satisfaction and country loyalty among Korean residents in Vietnam: seeking determinants related to tourism’, by Han Nu Ngoc Ton and Thy Nguyen Nhat Tu, affiliated with International University, Vietnam National University, Ho Chi Minh City, Vietnam, examines the relationships among tourism, expatriate living, life satisfaction, and loyalty to a ‘second-home’ country. The target population was Korean residents in Ho Chi Minh City (Vietnam). Using partial least squares structural equation modelling, this research study tested a conceptual framework and identified significant causal relationships and mediating effects. The results highlight the importance of country image, country attachment, life satisfaction, and country loyalty in sequence. The study offers a recommended model for future research with different target populations and provides theoretical and practical implications for destination marketing and expatriate living in Vietnam.

These papers explore various aspects of business and consumer research in Vietnam. They cover topics such as financial statement quality, consumer cosmopolitanism, green practices in the restaurant industry, student satisfaction with e-commerce services, social identity theory and purchase intention, and the relationships among tourism, life satisfaction, and country loyalty. These studies contribute to a better understanding of business dynamics and consumer behaviour research in Vietnamese context.