

From Inclusive Education to Inclusive Employment: Corporate Social Responsibility Toward Employees with Disabilities Under Vietnamese Law

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ABSTRACT:

Inclusive education cannot be evaluated only by access to schooling; it must also be assessed by the capacity of learners with disabilities to enter, remain in, and advance within decent work. This article re-examines corporate social responsibility (CSR) toward employees under Vietnamese law by narrowing the analysis to employees with disabilities and the school-to-work transition. It argues that Viet Nam has developed a relatively dense legal framework for inclusive employment through the Law on Persons with Disabilities, the 2019 Labour Code, the 2024 Law on Social Insurance, and the 2024 Law on Trade Unions. Yet these instruments mainly establish a compliance floor. A rights-based conception of CSR requires enterprises to move beyond minimum legal obligations by embedding reasonable accommodation, accessible recruitment, disability-inclusive occupational safety, social protection, and cooperation with vocational and inclusive education institutions into corporate governance. Methodologically, the article employs doctrinal legal analysis, normative legal interpretation, and selective benchmarking against the Convention on the Rights of Persons with Disabilities, ILO Convention No. 159, the UN Guiding Principles on Business and Human Rights, and contemporary CSR scholarship. The article contributes to special and inclusive education research by positioning enterprises as institutional actors in post-school inclusion. It proposes a three-layer model of employee-oriented CSR: legal compliance, inclusive human-resource governance, and education-to-employment partnerships. The article concludes with recommendations for enterprises, policymakers, trade unions, and educational institutions.

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1. Introduction

The normative objective of special and inclusive education is not limited to physical

placement in schools or access to formal instruction. It is ultimately concerned with equal participation in social life, autonomy, dignity, and the possibility of meaningful adulthood. For learners with disabilities, the transition from education and vocational preparation into employment is therefore a decisive test of whether inclusion has substantive effect. Where young persons with disabilities complete schooling or training but encounter inaccessible recruitment processes, stereotypical assumptions about capacity, inadequate workplace accommodation, or exclusion from social protection, the promise of inclusive education remains incomplete.

This article addresses that transition by examining the corporate social responsibility (CSR) of enterprises toward employees with disabilities under Vietnamese law. The original literature on CSR tends to focus on corporate reputation, stakeholder management, environmental reporting, and employee welfare in general. Special and inclusive education scholarship, by contrast, has developed robust knowledge on access to education, individualized support, assistive technology, and transition planning. The two conversations rarely meet in legal scholarship. This separation is problematic because enterprises are not merely recipients of graduates from inclusive education systems; they are institutional actors that can either reinforce or dismantle barriers created before and after schooling.

Viet Nam offers a valuable case for this inquiry. The country has ratified the Convention on the Rights of Persons with Disabilities (CRPD) and ILO Convention No. 159 concerning Vocational Rehabilitation and Employment (Disabled Persons). Domestically, the 2010 Law on Persons with Disabilities recognizes rights to education, vocational training, employment, social participation, and protection from stigma and discrimination. The 2019 Labour Code contains a specific section on employees with disabilities and requires employers to provide reasonable accommodation in working conditions, tools, and occupational safety and health measures. The 2024 Law on

Social Insurance and the 2024 Law on Trade Unions further reshape the labour-governance context by expanding social insurance coverage and strengthening collective voice mechanisms. These reforms create a foundation for inclusive employment but do not, by themselves, ensure disability-inclusive corporate practice.

The central research problem is the boundary between mandatory labour-law compliance and CSR beyond compliance. If an enterprise merely pays wages, registers eligible employees for social insurance, and avoids prohibited discriminatory practices, it performs legal compliance. CSR, however, should be understood as a governance commitment that integrates human rights, social sustainability, and stakeholder accountability into business decision-making. For employees with disabilities, this means that CSR must include accessible recruitment, workplace accommodation, career development, protection from harassment and stigma, accessible grievance procedures, and partnerships with educational and vocational institutions.

The article asks three research questions. First, how does Vietnamese law construct enterprise responsibility toward employees with disabilities? Second, where should the line be drawn between the compliance floor and CSR beyond compliance? Third, how can enterprises contribute to the transition from inclusive education and vocational preparation to decent work for persons with disabilities? The article makes three contributions. It reframes employee-oriented CSR as a post-school inclusion mechanism; it provides a doctrinal analysis of Vietnamese law through a disability-rights lens; and it proposes a practical framework for enterprises to transform legal compliance into inclusive labour governance.

2. Literature Review and Analytical Framework

2.1 Inclusive education, transition, and the right to work

Inclusive education is grounded in the idea that persons with disabilities should participate in ordinary educational and social

environments with appropriate supports rather than be excluded because of impairment, learning difference, or support needs. The Salamanca Statement framed inclusive schooling as a means of combating discriminatory attitudes and building inclusive societies (UNESCO, 1994). More recent global education discourse continues to emphasize that inclusion requires system-level transformation rather than the mere physical placement of learners (UNESCO, 2020).

For adolescents and young adults with disabilities, post-school transition is a core dimension of inclusion. Transition research has shown that vocational preparation, self-determination, family engagement, inter-agency collaboration, and paid work experience can influence post-school outcomes for students with disabilities (Kohler et al., 2016; Mazzotti et al., 2016; Test et al., 2009). Although this research is often framed educationally, its legal and corporate implications are substantial. Without accessible employers, inclusive recruitment, and workplace-based supports, transition planning remains institutionally incomplete.

The CRPD links education and work through a human-rights model of disability. Article 24 recognizes inclusive education, while Article 27 recognizes the right of persons with disabilities to work on an equal basis with others in a labour market and work environment that is open, inclusive, and accessible. The CRPD also treats denial of reasonable accommodation as a form of discrimination. The human-rights model therefore requires attention to social structures and institutional barriers, not only to individual impairment (Shakespeare, 2014). This approach moves beyond charity and welfare models toward rights, participation, and accountability.

2.2 CSR, internal stakeholders, and employees with disabilities

CSR has been defined in different ways, ranging from voluntary ethical conduct to strategic stakeholder governance. Carroll's (1991) pyramid conceptualizes corporate responsibility through economic, legal, ethical, and philanthropic dimensions. Stakeholder theory emphasizes that corporations owe duties not only

to shareholders but also to stakeholders who affect or are affected by corporate activity (Freeman, 1984). Within this framework, employees are not merely labour inputs; they are primary stakeholders whose rights, dignity, voice, and welfare are directly shaped by corporate decisions.

Internal CSR scholarship has examined how socially responsible treatment of employees may affect organizational identification, trust, engagement, and retention (Aguinis & Glavas, 2012; Glavas, 2016; Gond et al., 2017; Rupp et al., 2006; Turker, 2009). Yet disability is often underdeveloped within general CSR analysis. A company may disclose broad commitments to diversity or employee well-being while failing to provide accessible recruitment systems, disability-sensitive occupational safety, or reasonable accommodation budgets. Such omissions reveal the need to connect CSR with disability rights and inclusive employment.

Studies on disability and employment demonstrate that persons with disabilities may face barriers related to inaccessible infrastructure, employer stereotypes, inadequate accommodations, weak career-development pathways, and fragmented support services (Lindsay et al., 2018; Schur et al., 2013). These barriers cannot be remedied only through individual resilience or legal prohibition. They require institutional design. CSR is therefore relevant not as charity but as an internal governance mechanism through which enterprises embed accessibility, participation, and equality into everyday employment practices.

2.3 From legal compliance to rights-based CSR

A persistent conceptual difficulty is that many duties associated with employee-oriented CSR are already required by labour law. Paying wages, respecting working time, registering eligible employees for social insurance, and avoiding discrimination are legal obligations. Describing these duties as CSR risks diluting both legal accountability and ethical responsibility. A clearer framework is needed: compliance is the floor, whereas CSR begins when enterprises

institutionalize rights-respecting practices that exceed or deepen the minimum legal standard.

This article adopts a rights-based CSR framework. Under this approach, CSR toward employees with disabilities has three cumulative layers. The first layer is legal compliance: enterprises must observe labour, disability, social insurance, occupational safety, and trade union law. The second layer is inclusive human-resource governance: enterprises must make accessibility and reasonable accommodation part of recruitment, job design, performance management, promotion, training, and grievance systems. The third layer is education-to-employment partnership: enterprises should cooperate with schools, universities, vocational training providers, public employment services, and organizations of persons with disabilities to create sustainable transition pathways. This layered model avoids conflating compliance with CSR while preserving the practical importance of law as a foundation for responsible business conduct. International responsible-business standards reinforce this approach. The UN Guiding Principles on Business and Human Rights require business enterprises to respect human rights through policy commitment, human-rights due diligence, and remediation (United Nations, 2011). The OECD Guidelines for Multinational Enterprises also expect enterprises to avoid adverse impacts and engage in risk-based due diligence (OECD, 2023). ISO 26000 identifies labour practices and human rights as core subjects of social responsibility (ISO, 2010). Applied to disability inclusion, these instruments support a move from symbolic diversity statements to measurable workplace accessibility, participation, and remedy.

3. Methodology

This study uses doctrinal legal research, normative legal analysis, and selective international benchmarking. Doctrinal legal research is appropriate because the article seeks to identify, systematize, and interpret legal norms governing enterprise responsibility toward employees with disabilities in Viet Nam. The analysis focuses on primary legal materials,

including the Law on Persons with Disabilities 2010, the Labour Code 2019, the Law on Social Insurance 2024, and the Law on Trade Unions 2024. These materials are examined in light of international standards, especially the CRPD, ILO Convention No. 159, the UN Guiding Principles on Business and Human Rights, and soft-law CSR instruments. The article does not present empirical fieldwork, survey data, or statistical measurement of enterprise behaviour. It therefore does not claim to prove causal relationships between CSR practices and business performance. Instead, it provides a normative and legal framework for understanding how enterprises should move from minimum statutory compliance to disability-inclusive CSR. This limitation is methodologically important. Future research should test the framework through interviews with employees with disabilities, enterprise case studies, ESG reports, labour inspection data, and evidence from vocational transition programs.

4. The Vietnamese Legal Framework for Inclusive Employment

4.1 International foundations: CRPD, ILO Convention No. 159, and responsible business conduct

The international framework is anchored in the CRPD. Article 27 recognizes the right of persons with disabilities to work on an equal basis with others, including the opportunity to gain a living by work freely chosen or accepted in an open, inclusive, and accessible labour market. The provision requires States Parties to prohibit discrimination, protect just and favourable conditions of work, ensure access to vocational training and placement services, promote employment in the private sector, and ensure reasonable accommodation. General Comment No. 8 of the Committee on the Rights of Persons with Disabilities further clarifies that the right to work requires structural transformation of labour markets and removal of attitudinal, physical, communication, and institutional barriers (Committee on the Rights of Persons with Disabilities, 2022). ILO Convention No. 159 complements the CRPD by focusing on

vocational rehabilitation and employment of persons with disabilities. It requires member States to formulate and periodically review national policies on vocational rehabilitation and employment, based on equality of opportunity and treatment. For enterprises, the Convention is relevant because vocational rehabilitation and employment services cannot function effectively without employer participation, accessible workplaces, and non-discriminatory hiring practices. Responsible-business instruments add a corporate-governance dimension to these human-rights obligations. While the CRPD binds States Parties, enterprises increasingly face expectations to identify, prevent, mitigate, and account for adverse human-rights impacts. For employees with disabilities, due diligence should include assessment of recruitment barriers, accessibility of workplace infrastructure and digital systems, accommodation practices, occupational safety risks, and the effectiveness of grievance procedures.

4.2 Law on Persons with Disabilities 2010: rights, vocational training, and reasonable accommodation

The Law on Persons with Disabilities 2010 provides the specific disability-rights foundation of Vietnamese law. It recognizes the rights of persons with disabilities to participate on an equal basis in social activities, live independently, integrate into the community, and access healthcare, rehabilitation, education, vocational training, employment, legal assistance, public facilities, transport, information technology, and cultural services. It also prohibits stigma and discrimination. These provisions are significant because they frame disability not as a private misfortune but as a matter of rights and social responsibility. The Law also establishes a bridge between education and employment. Its provisions on education and vocational training require attention to suitable modes of education, vocational orientation, vocational training, and reasonable accommodation in training facilities. This linkage is central to the present article. If vocational training prepares persons with disabilities for employment but enterprises do

not adapt recruitment and workplace systems, the legal promise of vocational training is weakened.

Article 33 is especially relevant to enterprises. It provides that institutions, agencies, organizations, enterprises, and individuals must not reject job applications from qualified persons with disabilities or establish recruitment criteria intended to restrict their employment opportunities. It further requires employers of persons with disabilities to assign suitable jobs and ensure reasonable accommodation. Article 34 provides incentives for enterprises employing a large proportion of persons with disabilities. Together, these provisions create a legal architecture that combines anti-discrimination, reasonable accommodation, and incentive-based employment promotion.

4.3 Labour Code 2019: employee rights and specific protections for employees with disabilities

The Labour Code 2019 establishes the general legal infrastructure of employment relations in Viet Nam. Article 5 recognizes fundamental employee rights, including the right to work, freedom to choose employment and occupation, protection against discrimination, forced labour and sexual harassment, the right to occupational safety and health, the right to rest, the right to establish or join employee representative organizations, the right to collective bargaining, and the right to strike. Article 6 sets out the obligations of employers, including respect for the honour and dignity of employees, implementation of dialogue mechanisms, compliance with labour and social insurance law, training and retraining, and prevention of sexual harassment.

For employees with disabilities, Section 4 of Chapter XI is decisive. Article 158 confirms State policy to protect the right to work and self-employment of persons with disabilities and to encourage employers to create work for and employ persons with disabilities. Article 159 requires employers to provide reasonable accommodation regarding working conditions, working tools, and occupational safety and health measures suitable for employees with disabilities,

as well as periodic health checks. It also requires employers to consult employees with disabilities before deciding matters related to their rights and interests. Article 160 prohibits assigning certain employees with disabilities to overtime, night work, or hazardous work in specified circumstances without consent and proper information. These rules are not merely protective restrictions. Properly interpreted, they require participatory workplace governance. Reasonable accommodation cannot be reduced to equipment provision or medical assessment. It requires individualized and interactive consideration of job tasks, accessibility, communication, scheduling, assistive technology, safety, and career development. The duty to consult employees with disabilities is particularly important because it prevents paternalistic decision-making and aligns Vietnamese law with the rights-based model of disability.

4.4 Social insurance and trade union reforms in 2024

The Law on Social Insurance 2024, effective from 1 July 2025, replaces the 2014 Law on Social Insurance and expands the categories of compulsory social insurance participants. It covers employees working under labour contracts of at least one month, including certain arrangements with other contractual titles where paid work and management or supervision are present. It also covers part-time employees meeting the statutory salary threshold, heads of registered business households under Government regulations, certain enterprise and cooperative managers, and foreign employees working under labour contracts of at least 12 months with Viet Nam-based employers, subject to exceptions. For employees with disabilities,

expanded coverage matters because social protection can reduce vulnerability during sickness, maternity, retirement, and other contingencies. Employer duties under the 2024 Law on Social Insurance include paying compulsory social insurance contributions, making deductions from employee salaries for simultaneous payment, coordinating with social insurance agencies, providing accurate information, and compensating employees for damage caused by failure to perform social insurance responsibilities. From a CSR perspective, social insurance compliance is not optional benevolence. It is a legal duty and a minimum condition of decent work. CSR beyond compliance should include internal audits to ensure that employees with disabilities, part-time workers with disabilities, and other atypical workers are not excluded through misclassification or informal contracting.

The Law on Trade Unions 2024, also effective from 1 July 2025, strengthens the framework for collective representation. It recognizes the right of Vietnamese employees to establish, join, and participate in trade unions, allows foreign employees working under labour contracts of at least 12 months to join grassroots trade unions, and recognizes grassroots occupational organizations involving workers without labour relations or vulnerable groups of employees. The law also requires employers to respect and create conditions for lawful trade union activity. For disability-inclusive CSR, trade unions and employee representative mechanisms can provide channels for consultation, grievance resolution, and collective bargaining on accessibility and accommodation.

Table 1. Legal compliance floor and CSR beyond compliance in inclusive employment

Legal instrument	Mandatory compliance floor	CSR beyond compliance
CRPD and ILO Convention No. 159	Respect equality, non-discrimination, vocational rehabilitation, reasonable accommodation, and access to an inclusive labour market.	Adopt disability-inclusive human-rights due diligence and report accessibility risks and remedies.
Law on Persons with Disabilities 2010	Do not reject qualified applicants with disabilities; ensure suitable	Create accommodation budgets, accessible recruitment systems,

	jobs and reasonable accommodation; support vocational training and employment.	and partnerships with organizations of persons with disabilities.
Labour Code 2019	Respect employee rights, occupational safety and health, consultation duties, and specific protections for employees with disabilities.	Embed accessibility into job design, performance evaluation, training, promotion, and grievance procedures.
Law on Social Insurance 2024	Register and contribute for eligible employees, including expanded categories of workers; avoid late payment or evasion.	Audit atypical and part-time work to prevent exclusion of workers with disabilities; consider supplementary protection.
Law on Trade Unions 2024	Respect trade union rights, social dialogue, and lawful collective representation.	Support inclusive collective bargaining on accessibility, accommodation, anti-harassment, and career development.

5. Discussion: From Compliance to Inclusive CSR

5.1 The compliance floor is necessary but insufficient

The Vietnamese legal framework already imposes several concrete duties on enterprises. Employers must not discriminate in recruitment, must provide reasonable accommodation to employees with disabilities, must ensure suitable working conditions and occupational safety, must register eligible employees for social insurance, and must respect trade union rights. These duties should be described as the compliance floor. They are not optional acts of social generosity.

However, compliance alone is insufficient for at least three reasons. First, statutory language often requires enterprise-level operationalization. The law may require reasonable accommodation, but enterprises must design procedures for requesting, assessing, funding, implementing, and reviewing accommodations. Second, employees with disabilities may experience barriers that are not captured by formal legal categories, such as inaccessible online application systems, informal bias in interviews, limited promotion pathways, or fear of disclosing disability. Third, post-school

inclusion requires coordination among educational institutions, vocational training centres, public employment services, employers, trade unions, and organizations of persons with disabilities. Legal compliance by isolated enterprises cannot produce systemic transition pathways.

5.2 Reasonable accommodation as the core of disability-inclusive CSR

Reasonable accommodation is the legal and ethical centre of inclusive employment. It individualizes equality. Formal equal treatment may fail where a workplace is designed around assumptions about the standard worker. Accommodation corrects this by adjusting working conditions, tools, schedules, communication methods, technologies, or task allocation so that persons with disabilities can perform and develop their capabilities. In this sense, reasonable accommodation is not preferential treatment; it is a means of making equality real.

For CSR purposes, enterprises should move from ad hoc accommodation to accommodation governance. This requires written policies, confidential request channels, trained managers, transparent decision-making,

timelines for response, budget allocation, review mechanisms, and protection against retaliation. Enterprises should also distinguish accommodation from medical surveillance. Periodic health checks may be legally required in certain contexts, but they should not be used to exclude or stereotype employees. The rights-based approach requires dialogue with the employee and consideration of job-related functional requirements rather than assumptions about disability categories.

Universal design can reduce the need for individual accommodations. Accessible entrances, clear signage, digital accessibility, flexible work systems, captioned training materials, accessible emergency procedures, and inclusive communication benefit not only employees with disabilities but also older workers, pregnant employees, temporary injury cases, and workers with caregiving responsibilities. CSR thus transforms accessibility from a compliance burden into an inclusive design principle.

5.3 The education-to-employment gap

The most important reason for adapting the original CSR article to the International Journal of Special Education is the education-to-employment gap. Special and inclusive education research is concerned not only with classroom participation but also with life-course outcomes. Employment is one such outcome. If students with disabilities receive inclusive education but cannot enter decent work, inclusion remains truncated.

Enterprises can close this gap through CSR partnerships with schools, universities, vocational education institutions, and community organizations. Such partnerships may include accessible internships, workplace visits, supported employment programs, mentoring, apprenticeships, skills certification, assistive technology support, and employer participation in curriculum design. These measures are not substitutes for legal compliance. Rather, they operationalize the third layer of CSR: enterprises become co-producers of inclusion after formal education.

This approach also prevents a charity model of CSR. Donations to disability charities may have value, but they do not necessarily change employment structures. A rights-based enterprise should ask whether persons with disabilities can apply, be interviewed, be hired, be trained, be promoted, and be represented in the workplace. The transition from inclusive education to inclusive employment should be measured by these institutional questions.

5.4 Social protection, collective voice, and dignity at work

Inclusive employment requires more than initial hiring. Employees with disabilities must be able to remain in work, access social insurance, participate in training, raise concerns, and pursue advancement. Social insurance compliance is therefore part of disability-inclusive labour governance. Employers should pay particular attention to part-time employees with disabilities, workers with intermittent health conditions, and employees in non-standard arrangements. Misclassification and informalization can deprive such workers of social protection and undermine both legal compliance and CSR credibility.

Collective voice is equally important. The duty to consult employees with disabilities under the Labour Code should be complemented by trade union and employee representative mechanisms. Trade unions can negotiate accessibility clauses, accommodation procedures, anti-harassment rules, return-to-work policies, and safety protocols. They can also help ensure that employees with disabilities are not isolated in individualized negotiations with employers. For CSR purposes, social dialogue should include disability-sensitive representation and consultation with organizations of persons with disabilities where appropriate.

Dignity at work is the normative foundation of all these measures. Stigma, harassment, paternalism, and tokenism can persist even when formal hiring occurs. Enterprises should therefore treat disability inclusion as part of workplace culture, not merely regulatory compliance. Training should address

unconscious bias, respectful communication, confidentiality, and the distinction between support and infantilization.

Table 2. A three-layer model of CSR toward employees with disabilities

Layer	Core question	Enterprise practices	Indicator examples
1. Legal compliance	Does the enterprise meet mandatory duties?	Anti-discrimination, social insurance registration, occupational safety, consultation, trade union respect.	Compliance audit; social insurance coverage; recorded consultations; absence of discriminatory criteria.
2. Inclusive HR governance	Are employment systems accessible and participatory?	Accommodation policy, accessible recruitment, manager training, inclusive promotion, grievance procedures.	Accommodation response time; accessible job adverts; training hours; promotion rates of employees with disabilities.
3. Education-to-employment partnership	Does the enterprise help create transition pathways?	Internships, apprenticeships, vocational partnerships, supported employment, mentoring, curriculum input.	Number of accessible placements; conversion to employment; partner institutions; feedback from trainees with disabilities.

6. Recommendations

6.1 Recommendations for enterprises

First, enterprises should adopt a written disability-inclusive employment policy approved by senior management. The policy should define non-discrimination, reasonable accommodation, accessibility, confidentiality, anti-harassment, and retaliation protection. It should apply across recruitment, probation, training, performance evaluation, promotion, discipline, termination, and return-to-work processes.

Second, enterprises should establish a reasonable accommodation procedure. The procedure should identify who may request accommodation, what documentation is required, how confidentiality is protected, what time limits apply, who bears the cost, and how disagreements are resolved. The process should

be interactive and should prioritize the employee's voice.

Third, enterprises should conduct accessibility audits of recruitment systems, physical workplaces, digital tools, training materials, emergency procedures, transportation arrangements, and communication channels. Accessibility should be treated as an ongoing governance issue rather than a one-time facility adjustment.

Fourth, enterprises should integrate employees with disabilities into CSR and ESG reporting. Indicators may include accessible recruitment practices, accommodation requests and resolution rates, training participation, retention, promotion, occupational safety incidents, disability-inclusive internships, and employee satisfaction. Reporting must protect privacy and avoid compelled disclosure of disability status.

Fifth, enterprises should form partnerships with inclusive education institutions, vocational training providers, public employment services, and organizations of persons with disabilities. Such partnerships can create internships, apprenticeships, mentoring, supported employment, and transition-to-work programs. These measures are particularly appropriate for a journal audience concerned with special and inclusive education because they connect schooling with adult participation.

6.2 Recommendations for policymakers and enforcement institutions

First, competent authorities should issue more detailed guidance on reasonable accommodation in employment. Guidance should clarify examples of accommodations, procedural steps, confidentiality, cost allocation, assessment of reasonableness, and remedies for denial. Clear guidance would help enterprises comply while reducing uncertainty for employees.

Second, labour inspection should incorporate disability-sensitive criteria. Inspectors should not only verify documents but also assess whether employers have accessible recruitment processes, appropriate occupational safety measures, consultation records, and accommodation procedures for employees with disabilities.

Third, social insurance agencies should work with labour and tax authorities to prevent exclusion of workers with disabilities through informal or disguised contracts. The expanded coverage under the 2024 Law on Social Insurance is significant only if implemented in practice.

Fourth, public policy should strengthen the link between education, vocational training, employment services, and enterprise participation. Transition from inclusive education to work should be treated as an inter-sectoral policy issue involving education, labour, social protection, and enterprise regulation.

6.3 Recommendations for educational and vocational institutions

Educational and vocational institutions should treat employment transition as part of inclusive education. This requires accessible career counselling, individualized transition planning, employer engagement, internships, skills certification, and support for self-advocacy. Institutions should also help employers understand reasonable accommodation, communication accessibility, assistive technology, and disability-inclusive supervision.

Universities and vocational colleges should develop formal partnerships with enterprises that demonstrate disability-inclusive CSR. These partnerships should not be limited to ceremonial memoranda. They should include measurable commitments, feedback from students or trainees with disabilities, accessible placement conditions, and follow-up data on employment outcomes.

7. Conclusion

This article has restructured the general issue of CSR toward employees into a more precise inquiry suitable for a special and inclusive education journal: how enterprises can support inclusive employment for persons with disabilities in Viet Nam. The analysis shows that Vietnamese law provides a meaningful compliance floor. The Law on Persons with Disabilities recognizes rights to education, vocational training, employment, and protection against discrimination. The Labour Code 2019 requires reasonable accommodation, consultation, and specific protections for employees with disabilities. The Law on Social Insurance 2024 expands social protection obligations, while the Law on Trade Unions 2024 strengthens collective voice and social dialogue.

Nevertheless, inclusive employment cannot be achieved through legal compliance alone. CSR begins where enterprises transform statutory obligations into internal governance systems and education-to-employment partnerships. A rights-based CSR model requires accessible recruitment, accommodation governance, disability-sensitive occupational

safety, social insurance inclusion, collective voice, anti-stigma culture, and measurable reporting. Most importantly, enterprises should be viewed as institutional partners in post-school inclusion. The success of inclusive education depends not only on schools, families, and public authorities, but also on whether workplaces become accessible, participatory, and capable of recognizing the productive capacities of persons with disabilities.

The article therefore proposes a three-layer framework: legal compliance, inclusive

human-resource governance, and education-to-employment partnership. This framework can guide enterprises, policymakers, trade unions, and educational institutions in moving from symbolic CSR to measurable inclusion. Future empirical research should examine how Vietnamese enterprises implement reasonable accommodation, how employees with disabilities experience workplace inclusion, and how vocational and inclusive education institutions can collaborate with employers to improve transition outcomes.

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