



VINH UNIVERSITY
COLLEGE OF ECONOMICS



SUSTAINABLE ECONOMIC DEVELOPMENT
OF VIETNAM IN THE NEW CONTEXT

November 11th, 2023, Vinh, Vietnam

COEC 2023

BOOK OF
ABSTRACTS

NGHỆ AN, THÁNG 11/2023



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VINH UNIVERSITY
COLLEGE OF ECONOMICS



SUSTAINABLE ECONOMIC DEVELOPMENT OF VIETNAM IN THE NEW CONTEXT

November 11th, 2023, Vinh, Vietnam

PROGRAM AT A GLANCE

November 11th, 2023, Vinh, Vietnam (GMT+7)

07:30-08:00	Registration	Main Hall 8th floor
08:00-08:15	Welcome and Opening Remarks Leaders of Vinh University (Vietnam)	8th floor
08:15-08:45	Keynote Address Economic and Cultural Office in Vietnam (TECO)	8th floor
08:45-09:05	Vietnam's digital economy: Current status and potentials for further development Prof. Dr. Tran Tho Dat <i>National Economics University (NEU)</i>	8th floor
09:05-09:25	Solutions to promote the export of Vietnamese fruits and vegetables to the Japanese market Dr. Dinh Cao Khue <i>Chairman of the Board of Directors, Chief Executive Officer; Dong Giao Food Export Joint Stock Company</i>	8th floor
09:25-09:35	Tea Break	Main Hall 8th floor
Section 1 - Economics		8th floor
Chairman: Prof. Dr. Le Quoc Hoi <i>(National Economics University)</i> Secretary: MA. Luong Thi Quynh Mai		
09:40-10:00	ECONOMIC OPENESS AND INCOME INEQUALITY: THE CASE IN VIETNAM <i>Authors: Pham Xuan Bach ¹, Phan The Cong ², Nguyen Minh Quang ³</i> <i>¹ Faculty of Business Administration, Dai Nam University;</i>	COEC23_21

	^{2,3} Faculty of Economics, Thuongmai University	
10:00-10:20	PREDICTING CURRENCY CRISIS IN DEVELOPING COUNTRIES: AN APPLICATION OF EARLY WARNING SYSTEM IN SOUTH EAST ASIAN COUNTRIES <i>Authors:</i> Nguyen The Lan Vinh University	COEC23_60
10:20-10:40	RELATIONSHIP BETWEEN SMES' RESOURCES AND THEIR SUSTAINABLE GROWTH WITH MODERATING OF GOVERNMENT AND PRIVATE SUPPORTS, ENTREPRENEUR'S GENDER, IN LAO PDR <i>Authors:</i> NOUANPASEUTH Souksavanh ¹ , SIPHOXAY Pakaiphone ² ¹ Student of PhD in Business Administration, National University of Lao ² Faculty of Economics and Business Management, NUOL	COEC23_36
10:40-11:00	THE IMPACT OF PSYCHOLOGICAL CAPITAL ON THE CREATIVE CAPABILITY OF EMPLOYEES AT SMALL AND MEDIUM ENTERPRISES IN THE NORTH CENTRAL PROVINCES IN THE CONTEXT OF DIGITAL TRANSFORMATION <i>Authors:</i> Tran Quang Bach ¹ , Ho Thi Dieu Anh ² , Nguyen Hoai Nam ³ , Nguyen Thi Thanh Hoai ⁴ , Hoang Thi Cam Thuong ⁵ ^{1,2,4,5} College of Economics, Vinh University, Vietnam ³ Office of the People's Committee of Thanh Hoa province	COEC23_30
11:00-11:20	PROMOTE THE INNOVATIVE STARTUP ECOSYSTEM IN VIETNAM IN THE DIRECTION OF SUSTAINABLE DEVELOPMENT <i>Authors:</i> Phan The Cong, Nguyen Ngoc Quynh, Le Thi Dung Thuong Mai University	COEC23_65
11:20-11:40	EFFECTS OF EDUCATION, RENEWABLE ENERGY ADOPTION, PUBLIC HEALTH EXPENDITURE, ENVIRONMENTAL PERFORMANCE AND NATURAL RESOURCE ABUNDANCE ON SUSTAINABLE ECONOMIC GROWTH <i>Authors:</i> Le Van Dai ¹ , Nguyen Thi Thu Cuc ² , Nguyen Huu Trinh ³ , Nguyen Thi Bich Thuy ⁴	COEC23_42

	¹ Vietnam National University Ho Chi Minh City ^{2,4} Vinh University, Vietnam ³ Ho Chi Minh City University of Industry and Trade	
Section 2 - Accounting, Business Administration, Banking and Finance		6th floor
Chairman: Prof. Dr. Vo Xuan Vinh <i>(University of Economics Ho Chi Minh City)</i> Secretary: MA. Nguyen Thanh Hoai		
09:40-10:00	ARE BUSY CEOS OVERPAID? EVIDENCE FROM U.S. TRAVEL AND LEISURE FIRMS Authors: Trinh Dinh Tuan Anh, Thai Thi Kim Oanh, Banh Thi Thao <i>Vinh University</i>	COEC23_61
10:00-10:20	SUSTAINABILITY REPORTING QUALITY: CURRENT STATUS AND SOLUTION Authors: Phan Thi Thanh Quyen <i>Danang University Branch in Kon Tum</i>	COEC23_31
10:20-10:40	FACTORS AFFECTING STOCK INVESTMENT DECISIONS OF INDIVIDUAL INVESTORS IN NGHE AN PROVINCE Authors: Banh Thi Thao, Hoang Thi Viet, Doan Thi Ngoc Han <i>Vinh University</i>	COEC23_37
10:40-11:00	THE INFLUENCE OF DIGITAL MARKETING ON THE BUSINESS PERFORMANCE OF FIRMS IN LAOS Authors: Viengsavang Thipphavong, Xayphone Kongmanila <i>National University of Laos</i>	COEC23_54
11:00-11:20	FACTORS AFFECTING E-COMMERCE APPLICATION AT SMALL AND MEDIUM ENTERPRISES THANH HOA PROVINCE Authors: Le Thi Lan, Le Thi Thuy Linh <i>Hong Duc University</i>	COEC23_25
11:20-11:40	BANKS' FINANCING POLICIES FOR ENVIRONMENTALLY FRIENDLY BUSINESSES: A LITERATURE REVIEW Authors: Khuc The Anh <i>National Economics University</i>	COEC23_32
11:40-12:00	Closing Remarks	8th floor



VINH UNIVERSITY
COLLEGE OF ECONOMICS



SUSTAINABLE ECONOMIC DEVELOPMENT OF VIETNAM IN THE NEW CONTEXT

November 11th, 2023, Vinh, Vietnam

INTRODUCTION

After the COVID-19 pandemic, along with the aftermath of Russia's military campaign in Ukraine, the world is confronted with significant challenges related to economic crises, climate change, environmental pollution, and other issues affecting the quality of human life. These challenges demand that nations aim for sustainable development coupled with innovation in the new context. Additionally, the Fourth Industrial Revolution is bringing about comprehensive changes in the economic, social, and environmental aspects of countries. Therefore, to leverage achievements and create new development incentives, the economies of countries need positive and adaptive changes to promote economic development. It can be asserted that technology and innovation are increasingly playing a crucial role in Vietnam's economic development, contributing to affirm Vietnam's position on the international stage. The Resolution of the 13th National Party Congress emphasized the role of promoting innovation, technology application, especially the achievements of the Fourth Industrial Revolution, to create strong driving force for sustainable development of the country.

Within the framework of activities celebrating the 20th anniversary of the establishment of the College of Economics, which have been approved by the Vinh University's President through Official Letter No. 498/DHV - HCTH dated April 26, 2023, Vinh University issued a plan to organize the International scientific conference titled "***Sustainable economic development of Vietnam in the new context***". This conference aims to create a highly - quality and highly - connected professional forum for professors, scientists, economists, lecturers, research student..., in the field of Economics researchers, both from within and outside the country in the field of economics. This is an opportunity to affirm the reputation

and position in scientific research of the College of Economics, and Vinh University as a whole.

The Conference Proceedings is a selective collection of research contributions from professors, scientists, lecturers, research student... from universities across the country. The Editorial Board would like to express our sincere gratitude to all the authors and group of authors for their valuable contributions to the Conference. Despite the utmost efforts put forth by the Editorial Board in the reviewing and editing process of the Proceedings, we acknowledge that some imperfections may exist. We earnestly welcome constructive feedback from the scientific community and esteemed readers.

EDITORIAL BOARD



VINH UNIVERSITY
COLLEGE OF ECONOMICS



SUSTAINABLE ECONOMIC DEVELOPMENT OF VIETNAM IN THE NEW CONTEXT

November 11th, 2023, Vinh, Vietnam

LIST OF SCIENTIFIC CONFERENCE ORGANIZING COMMITTEE

Sustainable economic development of Vietnam in the new context

NO.	FULL NAME	POSITION/UNIT
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FACTORS AFFECTING THE LIQUIDITY OF LISTED FIRMS ON THE VIETNAMESE STOCK MARKET

Tran Hong Ngoc¹, Tran Thi Lan Phuong²

ABSTRACT

This research is conducted to provide insights into the impact levels of factors affecting the liquidity of listed firms on the Vietnam Stock Exchange. Data were obtained from audited financial statements of 1386 listed enterprises on Vietnam Stock Exchange including Hanoi Stock Exchange (HNX) and Ho Chi Minh City Stock Exchange (HSX). The data collected comprised of all manufacturing, insurance corporations; financial and banking firms, but excluded non-consecutively listed enterprises. The ordinary least squares approach (OLS) and tests are used in this study to examine the effects of determinants on the liquidity of listed sample enterprises. The findings reveal that return on assets (ROA), asset structure (AS), and business duration (AGE) have a positive impact on liquidity, meanwhile, the debt ratio (DR) and firm size (SIZE) have a negative effect. Based on the research result, a myriad of recommendations are proposed to improve the liquidity ratio of listed firms in the future.

Key words: *Liquidity, listed firms, factors, Vietnamese Stock Market*

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**RESEARCH ON FACTORS AFFECTING THE ENGAGEMENT OF GEN Z EMPLOYEES IN
- RECOMMENDATIONS FOR STRENGTHENING HUMAN RESOURCES AS
A COMPETITIVE ADVANTAGE FOR VIETNAMESE ENTERPRISES**

**Ho Thi Dieu Anh¹, Hoang Thi Thuy Van²
Tran Quang Bach³, Tran Thi Le Na⁴, Nguyen Nu Hai Sao⁵
Tran Dieu Linh⁶, Do Thi Phi Hoai⁷, Hoang Thi Cam Thuong⁸**

ABSTRACT

The study was carried out to identify affecting factors on engagement of gen Z employees with their Vietnamese enterprises. The data was collected from 400 gen Z employees, which was cleaned, encoded and inserted to SPSS 20 software. Hypotheses from H1 to H5 were applied to test Cronbach's Alpha, EFA, and continued with Pearson analysis and tested the linear regression model using the OLS method on SPSS 20 software. The research findings revealed the study's clarification of affecting factors on the engagement of employees belonging to gen Z. The survey results proved that training and development opportunities has the most significant influence, following by the influence from direct manager and enterprise culture. According to the research results, the authors suggested policy recommendations and management implications for businesses to enhance the utilisation of Gen Z human resources.

Keywords: Engagement, Gen Z employee, Vietnamese enterprises.

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THE IMPACT OF ETHICAL LEADERSHIP ON EMPLOYEE COMMITMENT IN VIETNAMESE BUSINESSES IN THE NEW CONTEXT

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Do Phi Hoai⁴, Hoang Thi Thuy Van⁵, Hoang Thi Cam Thuong⁶
Tran Van Hao⁷, Trinh Dinh Tuan Anh⁸

ABSTRACT

The research examines the impact of ethical leadership on employee engagement in Vietnamese enterprises in the new context to help leaders in businesses better understand the impact of ethical leadership on employee engagement, which can make suggestions that enhance employee engagement through the leader's impact. The authors used qualitative research methods through expert consultation and in-depth interviews and quantitative methods through examining survey samples of 248 questionnaires of employees at enterprises for six months, from March 2023 to September 2023. From quantitative research results, ethical leadership positively affects employee engagement in Vietnamese enterprises, particularly, leaders who treat everyone relatively have the most substantial impact ($\beta = 0.397$) on employees' organizational commitment; moreover, the leader who proactively manages ethics has the second impact with $\beta = 0.249$, and finally, the leader who becomes the ethical model (MM) with $\beta = 0.125$ has the third influence on employee engagement.

Keywords: *Ethical leadership, employee commitment, Vietnamese enterprises.*

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INVESTMENT CAPITAL AND ECONOMIC GROWTH OF NGHE AN PROVINCE IN 2015-2022 PERIOD

Tran Thi Hong Lam¹, Luong Thi Quynh Mai²

ABSTRACT

The planning for Nghe An province for the period 2021-2030, with a vision to 2050, underwent a national assessment by the National Evaluation Council in November 2022. On 14th September 2023, Deputy Prime Minister Tran Hong Ha signed decision number 1059/QĐ-TTg, approving this plan. The decision articulates the overarching goal of the plan: to transform Nghe An into one of the leading provinces of the country, with rapid and sustainable economic growth that deeply embodies the cultural identity of Vietnam and the Nghe region. This article evaluates the current economic growth and investment capital for socio-economic development in Nghe An province by collecting data from 2015 to 2022. Based on this, it proposes several solutions to effectively attract and utilize investment capital, steering Nghe An towards sustainable economic development in the future.

Keywords: *economic growth, investment capital, sustainable economic development.*

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SUSTAINABLE EXPORT DEVELOPMENT IN VIETNAM DURING THE RENEWAL PERIOD

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ABSTRACT

The research objective of this article is to analyze the current status of sustainable exports in Vietnam during the period from 2013 to 2022, the achievements, and the remaining constraints using qualitative research methods. The study suggests 8 strategic solutions for the development of sustainable exports in Vietnam during the period of economic reforms, including: Enhancing the institutional system for the market-oriented economy, transitionning of the economic growth and restructuring model; building a high-quality workforce, promoting research activities and application of scientific and technological advances; Investing in science, technology and innovation, Developing the national enterprise system; Fostering investment in infrastructure, Expanding production, and ensuring a sustainable supply for exports; Intensifying the benefits from engaging in international economic integration

Keywords: *export development, sustainable exports, Vietnam*

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**THE IMPACT OF THE CORPORATE SOCIAL RESPONSIBILITY
ON FIRM REPUTATION - EXPERIMENTAL EVIDENCE AT SMALL
AND MEDIUM ENTERPRISES IN NGHE AN PROVINCE**

Nguyen Thi Thanh Hoa¹, Pham Thi Kim Yen²

ABSTRACT

Corporate social responsibility has progressively become an essential trend in the world. The success of an enterprise not only expresses in business results on financial statements but also in its commitment and compliance with Corporate Social Responsibility (CSR). This research aims to verify the impact of the corporate social responsibility on the reputation of the small and medium-sized enterprises in Nghe An province. Research data was collected from managers through a questionnaire survey method. Research results show that corporate social responsibility has a positive impact on firm of small and medium-sized enterprises in Nghe An. From the research findings, the administration implications are proposed by the author to support enterprises in managing their firm reputation.

Keywords: *Social responsibility, firm reputation*

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ECONOMIC OPENESS AND INCOME INEQUALITY: THE CASE IN VIETNAM

Pham Xuan Bach¹, Phan The Cong², Nguyen Minh Quang³

ABSTRACT

Globalization is an inevitable trend, followed by the critical role of economic openness in each economy. However, longing for the benefits of trade liberalization and foreign direct investment, income inequality is a “puzzle” of numerous countries, especially developing countries. In this paper, we investigate the impact of economic openness on income inequality in Vietnam. More specifically, the main aspects considered are trade openness, foreign direct investment, the interaction between the “openness” trade policy and trade openness, and the interaction between the “openness” of financial policy and FDI. By applying the ARDL model and FMOLS in the 1996-2020 period, the results show that trade openness has a negative impact on reducing income inequality, whereas adverse situations happen with FDI. Besides, the “openness” of trade policy and financial policy to attract FDI has an important role in the relationship between economic openness and income inequality. Thus, several policy recommendations have been proposed for policymakers.

Key words: *Economic openness; Income Inequality; Trade liberalization; Foreign direct investment.*

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**THE IMPACT OF INVESTMENT ENCOURAGEMENT POLICIES
FOR TRADE DEVELOPMENT ON INVESTMENT INTENTIONS OF FIRMS:
THE CASE OF NGHE AN**

**Luong Thi Thanh Nam¹, Thai Thi Kim Oanh²
Tran Manh Dung³, Luong Thi Thanh Vinh⁴**

ABSTRACT

This study was conducted to assess the impact of Nghe An's policy to encourage investment and trade development on investment intentions of business entities. Primary data are collected through surveys and surveys according to the form sent to enterprises, cooperatives, individual business households operating in the commercial sector in Nghe An, and at the same time conduct in-depth interviews with some experts, officials and civil servants on relevant issues. By processing data collected and analyzing linear regression models including dependent variables that are investment intentions of business entities and independent variables that are part policies of policies to encourage investment in commercial development, the authors have analyzed and provided all relevant information to evaluate the impact The dynamics of policies to investment intentions of business entities, contributing to reflecting the current situation of policies to encourage investment in commercial development of Nghe An, at the same time, are the basis for offering solutions and recommendations to improve policies of local authorities.

Keywords: *Criteria, investment encouragement, policies, trade development,*

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ECONOMIC OPENESS AND INCOME INEQUALITY: THE CASE IN VIETNAM

**Nguyen Huu Trinh¹, Thai Thi Kim Oanh²
Nguyen Nam Anh³, Nguyen Van Thinh⁴**

ABSTRACT

Environmental quality is worth important because countries are trying to achieve the goal of net-zero emissions by the year 2050. In this regard, the current study is aimed at exploring what role green financing, green investments in the energy sector, and environmental deterioration play in the achievement of sustainable development. In order to attain the research objectives, we select the ASEAN economies and inspect the data over the period from 2013 to 2022. The panel fixed effect model is used to investigate the empirical relationship. Sustainable development is proxied with the adjusted net savings, carbon emission represents environmental degradation, while different investments in green energy, green credit, and green securities are used to proxy green finance. The findings reveal a positive influence of green finance on sustainable development, whereas sustainable development is adversely affected by environmental degradation in ASEAN countries. The system GMM method generates similar results and validates the robustness of the findings. The findings suggest few practical implications for the governments, regulators, and policymakers of the countries under study.

Keywords: *Green Finance; Green Energy Investments; Environmental Quality; Sustainable Development. Economic Growth*

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THE IMPACT OF SOCIAL CAPITAL ON THE EFFECTIVENESS OF MOBILIZING EXTRA-BUDGET FINANCIAL RESOURCES FOR PUBLIC GENERAL EDUCATION IN HO CHI MINH CITY

Duong Tri Dung¹, Nguyen Thi Minh Phuong², Dinh Trung Thanh³, Lê Hoai Nam⁴, Tran Van Tu⁵

ABSTRACT

This study aims to test the impact of social capital on the effectiveness of mobilizing extra-budget financial resources for public secondary education in Ho Chi Minh City. Using quantitative research methods through exploratory factor analysis (CFA) and linear structural model analysis (SEM), with research data including 458 samples obtained from surveys. managers at different levels in public general education institutions. The research results show valuable contributions when demonstrating the mediating role of viewpoints, development orientation and goals as well as the mechanism for mobilizing financial resources in the impact relationship. of social capital to the effectiveness of mobilizing financial resources. At the same time, the research also proves that social capital has a positive impact on subjective awareness, through which subjective awareness has a positive impact on the school's endogenous capaCity and the efficiency of mobilizing financial resources. Based on the research results, the authors propose a number of recommendations to improve the efficiency of mobilizing non-budget financial resources for public secondary education in Ho Chi Minh City in the near future.

Keywords: *Social capital; Perspectives, orientations and development goals; Mechanism for mobilizing financial resources; Subjective perception; Endogenous capaCity; Efficiency in mobilizing financial resources outside the budget; Public general education,*

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FACTORS AFFECTING E-COMMERCE APPLICATION AT SMALL AND MEDIUM ENTERPRISES THANH HOA PROVINCE

Le Thi Lan¹, Le Thi Thuy Linh²

ABSTRACT

With the rapid development of information technology and the increasing popularity of the Internet, e-commerce has become the focus of many businesses. E-commerce offers a multitude of benefits to companies, including cost reduction, market expansion, and enhanced distribution systems. Nevertheless, the adoption of e-commerce by small and medium-sized enterprises (SMEs) in developing economies faces significant constraints. This research endeavors to identify the pivotal factors influencing the adoption of e-commerce models within SMEs operating in Thanh Hoa. Following this investigation, we propose actionable solutions aimed at catalyzing the integration of e-commerce practices among small and medium-sized enterprises in the Thanh Hoa region. Based on a survey of 202 SMEs in Thanh Hoa City, the article used statistical methods to evaluate reliability using Cronbach's Alpha scale, Exploratory Factor Analysis (EFA), and analysis of reliability. correlation analysis as well as linear regression model (OLS) for analysis. The results show that market and organizational readiness, awareness of organizational benefits and State support have a positive influence on the application of e-commerce in SMEs in Thanh Hoa.

Keywords: *E-commerce, small and medium enterprises, digital transformation*

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ATTRACTING FOREIGN DIRECT INVESTMENT (FDI) INTO VIETNAM IN THE POST-COVID-19 CONTEXT

Luong Thi Quynh Mai¹, Tran Thi Hong Lam²

ABSTRACT

The global COVID-19 pandemic has indeed brought unprecedented impacts to nearly all sectors of the Vietnamese economy and society, especially in terms of attracting foreign direct investment (FDI). In this article, the author provides an overview of the FDI attraction situation in Vietnam and aims to evaluate the contributions made by the FDI sector, elucidate its constraints, and delve into the reasons behind these limitations. Additionally, it offers recommendations to bolster FDI attraction and utilization in the post-Covid-19 era.

Keywords: Foreign Direct Investment, FDI attraction, covid-19 epidemic, Vietnam

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GREEN INVESTMENT FOR SUSTAINABLE DEVELOPMENT IN VIETNAM - CURRENT SITUATION AND RECOMMENDATIONS

Tran Kim Anh¹

ABSTRACT

Economic development and environmental issues are the top concerns of countries. Vietnam is also such a country when it pays special attention to green growth and green investment for sustainable development. The below article aims to systematize the concept of green investment, capital sources for green investment, and evaluate the current status of green investment and capital sources for green investment in Vietnam. From analyzing the current situation, the study proposes a number of policy recommendations to promote green investment for sustainable development in Vietnam.

Keywords: *capital sources, green investment, green growth, sustainable development*

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GREEN FINANCE CURRENT SITUATION AND DEVELOPMENT DIRECTIONS IN VIETNAM

**Nguyen Thi Yen Hanh¹, Nguyen Thi Quynh Huong²
Tran Kim Anh³, Vu Ngoc Tu⁴, Le Mai Trang⁵**

ABSTRACT

The consumption of capital sources mobilized from the green financial system plays an important role in transforming countries' green economic growth models. Nations can only be considered successful in transforming their economic growth model when they can effectively use mobilized green capital to build a green economy ensuring sustainable development. Green banks have the role of an organization actively participating in the process of mobilizing green capital to serve the green financial system. The green financial system includes activities related to mobilizing green financial resources for use in green investment activities through green financial market channels and green financial intermediaries. The government's role in developing a green financial system is to create conditions for the system's operations to take place smoothly and effectively. This study was conducted to review the theoretical foundations of green finance, and the current situation of green finance in Vietnam, as well as make some recommendations for the development of green finance in Vietnam.

Keywords: *Green finance, Green Credit, Green Bonds, Green Stocks, Vietnam*

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DEVELOPING MARINE TOURISM: THEORY AND PRACTICE IN THANH HOA PROVINCE

**Nguyen Thi Hai Yen¹, Tran Thi Hoang Mai²
Nguyen Hoai Nam³, Pham Nguyen Hong⁴**

ABSTRACT

Marine tourism plays an important role in the development of tourism in Vietnam in general and Thanh Hoa province in particular. The article will clarify the theoretical issues of sea tourism and marine tourism development. From there, analyzing the current situation of marine tourism in Thanh Hoa province in the period 2016-2020, pointing out the achievements, limitations and causes of limitations in the development of marine tourism in Thanh Hoa province. On that basis, the authors have suggested a number of recommendations to develop sea tourism in Thanh Hoa province in the coming time, focusing on policies to encourage businesses to invest in tourism products; policies to encourage collection of waste and beach sand at beach resorts; policies to promote and promote marine tourism and policies to train marine tourism human resources.

Keywords: *The development; The marine tourism; Thanh Hoa Province*

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**THE IMPACT OF PSYCHOLOGICAL CAPITAL ON THE CREATIVE CAPABILITY
OF EMPLOYEES AT SMALL AND MEDIUM ENTERPRISES IN THE NORTH CENTRAL
PROVINCES IN THE CONTEXT OF DIGITAL TRANSFORMATION**

**Tran Quang Bach¹, Ho Thi Dieu Anh², Nguyen Hoai Nam³
Nguyen Thi Thanh Hoai⁴, Hoang Thi Cam Thuong⁵**

ABSTRACT

Nowadays, digital transformation is one of the foremost directions for many organizations in Vietnam and around the world. This article aims to evaluate the impact of psychological capital on the creative capability of employees in small and medium enterprises in the North Central provinces within the context of digital transformation. Through the analysis of a Structural Equation Model (SEM) with a sample size of 492 employees from enterprises, the research results showed that the importance and both the direct and indirect impacts of psychological capital on creative capability through internal locus of control and external locus of control of employees. In addition, the research findings also indicated that while the internal locus of control and organizational commitment have a positive impact, the external locus of control has a negative impact on knowledge sharing of employees. Consequently, knowledge sharing positively influences the creative capability of employees. Based on these results, the study proposes a number of recommendations to enhance the creative capability of employees in small and medium enterprises in the North Central provinces within the context of digital transformation.

Keywords: *Psychological capital; Internal locus of control; External locus of control; Knowledge sharing; Organizational commitment; Creative Capability*

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SUSTAINABILITY REPORTING QUALITY: CURRENT STATUS AND SOLUTION

Phan Thi Thanh Quyen¹

ABSTRACT

Under pressure from stakeholders, companies have prepared and published sustainability reports. However, the issue of sustainability reporting quality (SRQ) has become a topic of discussion and debate by the global scientific community. Therefore, the article aims to evaluate the current status of the SRQ disclosed by companies in Vietnam based on eight specific assessment criteria (timeliness, accessibility, extent, report type, applying GRI standards, independent assurance services, GRI index table, contribution to the implementation the 17 UN SDGs) and proposed score conversion rules. At the same time, based on the analysis of the characteristics of the research sample, practical solutions are proposed to improve the SRQ. Sustainability reports of the 70 largest Vietnamese companies according to the VNR500 ranking were selected for analysis. Research results show that the SRQ does not meet requirements and initial expectations, because of the low average converted score - only nearly 26 out of 100 points). Results of one-way ANOVA analysis confirm that state participation rate and foreign participation rate affect the SRQ of Vietnamese enterprises. Several solutions on the business and government sides are recommended to improve the SRQ.

Keywords: *assessment; GRI standards; measure criteria; sustainability reporting quality; the 17 UN SDGs*

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BANKS' FINANCING POLICIES FOR ENVIRONMENTALLY FRIENDLY BUSINESSES: A LITERATURE REVIEW

Khuc The Anh¹

ABSTRACT

This research aimed to address a fundamental inquiry: do banks exhibit a preference for financing environmentally sustainable businesses? The research overview was crafted using insights derived from three foundational theories: corporate social responsibility theory, agency theory, and legitimacy theory. The findings of this research explore the significant role the government plays in influencing banks' policies, particularly within emerging and EU markets. In the pursuit of both social responsibility objectives and financial gain, banks actively support green initiatives, albeit not always prioritizing profitability. Hence, we underscore the vital role of government in formulating supportive policies that facilitate businesses in securing funding from banks.

Keywords: *corporate social responsibility theory, agency theory, legitimacy theory, green credit.*

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**ANALYSING PRODUCTION RISK AND EFFICIENCY
FOR THE INTENSIVE WHITE-LEG SHRIMP AQUACULTURE
IN NINH THUAN PROVINCE, VIETNAM**

Le Kim Long¹, Nguyen Dang Duc²

ABSTRACT

The study employs the stochastic production frontier function to investigate the production risk and efficiency for the intensive white-leg shrimp aquaculture in Ninh Thuan, Vietnam. The result shows that that feed is found to be a risk-increasing input, whilst chemicals/drugs and electricity are revealed to be risk-reducing inputs. It means that an average risk-averse shrimp producer is expected to use less feed and more chemicals/drug and electricity compared to a risk-neutral producer. It is, however, revealed that the use more feed and chemicals/drug; and less electricity, farm size and labour significantly increases the production efficiency of shrimp farmers. Furthermore, the elasticity of feed is highest among the inputs in the frontier mean function while there is an evidence of excessive use of chemicals/drugs in this aquaculture. Policies on assurance for aquaculture and management of chemicals/drugs may be important for this intensive white-leg shrimp farming.

Keywords: *aquaculture, production risk; production efficiency; white-leg shrimp.*

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JOB SATISFACTION AMONG UNIVERSITY LECTURERS IN DEVELOPING COUNTRIES: A STUDY IN THANH HOA PROVINCE, VIETNAM

Le Thi Thanh Thuy¹, Le Quang Hieu²

ABSTRACT

The primary purposes of the article were to study the job satisfaction among university lecturers in developing countries and identify factors that may affect the job satisfaction of lecturers at universities in Thanh Hoa province. The factors of job satisfaction can be divided into two groups: intrinsic factors, which are directly related to personal characteristics, and extrinsic factors, which concern environmental conditions at work. Based on the previous studies and theories in this field, the author suggested a model that includes 08 extrinsic factors affecting the job satisfaction of the university lecturers in Thanh Hoa province. They are Promotion; Salary; Supervision; Colleagues; Work itself; Working condition; Fringe benefits; Training and Development. The paper also illustrated the relationship between job satisfaction and commitment. Hopefully, the results of the article add a theoretical and practical basis for the impact of factors on the job satisfaction of university lecturers in developing countries in general and in Thanh Hoa province in particular.

Keywords: *job satisfaction, lecturers, university, developing countries, Thanh Hoa*

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FACTORS AFFECTING STUDENT SATISFACTION: RESEARCH AT DRIVING TRAINING FACILITIES IN HO CHI MINH CITY

Nguyen Van Thang¹, Le Thi Nuong²

ABSTRACT

This study evaluated factors affecting the satisfaction of car-driving learners at training centers in Ho Chi Minh City based on learners' perceptions and expectations about the quality of service they receive. To achieve the research goal, the author surveyed 500 students of driving training centers in Ho Chi Minh City through a structured questionnaire and collected valid questionnaires. The number to include in the analysis is 415. The author managed and analyzed data using statistical tools, including Cronbach's Alpha reliability assessment, exploratory factor analysis (EFA), and confirmatory factor analysis (CFA), regression analysis was used with the help of SPSS 20.0 software. Research results indicate that six factors that affect the level of satisfaction of learners with the quality of car driving training at driving training centers in Ho Chi Minh City, in order of importance, are Teachers' qualification, Education program, Learning material, Tuition and fees, Management and service training, Facilities, and equipment. This study helps managers at car driving training centers better understand the impact of service quality on learner satisfaction, thereby taking measures to improve quality to attract many students and improve the quality of car driving training for society.

Keywords: Car driving centers, learner, satisfaction, driving training.

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**RELATIONSHIP BETWEEN SMEs' RESOURCES
AND THEIR SUSTAINABLE GROWTH WITH MODERATING OF GOVERNMENT
AND PRIVATE SUPPORTS, ENTREPRENEUR'S GENDER, IN LAO PDR**

NOUANPASEUTH Souksavanh¹, SIPHOXAY Pakaiphone²

ABSTRACT

This paper aims to investigate the relationships between resources including, financial resources (FR), financial literacy (FL), managerial capacities (MC), market orientation (MK) and technological innovation awareness (TIA), and SME's sustainable growth (SGSMEs), both in financial (FSG) and non-financial (NFSG); and to identify the impact of government support (GS), private support (PS), and entrepreneur's gender moderate the effect of these resources on SMESG. Data collection from 517 SMEs, using survey method and adopted a random sampling technique. SEM, interaction effects and multiple group techniques and AMOS version 23 for hypothesis testing. The findings revealed the resources contributed a 43.8 percent and 35.5 percent variance in FSG and NFSG, respectively. Confirmed 18 out of 40 hypotheses: The effect of FL and TIA on both FSG and NFSG, and MK on NFSG. GS moderated the relationships between resources and FSG, between MK and NFSG. PS impacted on the effect of MK and TIA on FSG and NFSG, and on the effect of FL on FSG. Entrepreneur gender moderated the relationships between resources and the SGSMEs in model. In particular, in the relationships between MK and TIA, and FSG. This evidence informs the importance of businesses' resources in business operations in enhancing SGSMEs.

Keywords: Resources of SMEs, Sustainable growth of SMEs, Government support, Private support, Gender of Entrepreneurs

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FACTORS AFFECTING STOCK INVESTMENT DECISIONS OF INDIVIDUAL INVESTORS IN NGHE AN PROVINCE

Banh Thi Thao¹, Hoang Thi Viet², Doan Thi Ngoc Han³

ABSTRACT

This paper aims to investigate the relationships between resources including, The study examines factors affecting individual investors' stock investment decisions in Nghe An province. The research uses the exploratory factor research method (EFA) and the least squares method (OLS). Research data is primary data from a survey of 206 individual investors in Nghe An province. Research results show that Accounting Information and Investment Recommendations factors have the most decisive impact, Neutral Information and Personal Financial Needs have a weaker impact, while Corporate Image has no impact on the stock investment decision of individual investors. Research results also show no distinction in investment decisions based on gender or age while the higher the level of education, longer investment experience, and bigger investment capital scale have a greater impact on the stock investment decision. From there, the study proposes some policy implications to attract individual investors to invest in stocks in Nghe An province.

Keywords: *stock investment, individual investors, investment decision.*

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**IMPACT OF PERCEIVED SAFETY ON CUSTOMERS' USE
OF DIGITAL BANKING SERVICES AT COMMERCIAL BANKS:
A CASE STUDY IN VIETNAM**

Tran Quang Bach¹, Nguyen Thi Thu Cuc², Nguyen Thi Bich Thuy³

ABSTRACT

The research is conducted to examine the impact of perceived safety on the behaviour of customers using digital banking services at commercial banks in Vietnam. The study employs quantitative research methods through exploratory factor analysis (EFA) and linear structural modeling (SEM). Data includes 558 samples who are customers of commercial banks. The research results show that the relationship between perceived safety and service usage behaviour is demonstrated through the intermediate variable, the intention to use. At the same time, the study also shows the mediating role of factors of favourable conditions, expected efficiency and trust in the relationship between perceived safety and customer intention to use digital banking services. From there, the study proposes recommendations to promote customers' behaviour in using digital banking services at commercial banks in Vietnam.

Keywords: *Perceived safety; Favorable conditions; Expected efficiency; Trust; Intention to use; Usage behavior.*

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**ENHANCING THE QUALITY OF FOREIGN DIRECT INVESTMENT
INFLOWS TOWARDS SUSTAINABLE DEVELOPMENT -
A CASE STUDY OF BAC NINH PROVINCE**

Ngo Hai Thanh¹

ABSTRACT

Bac Ninh province stands out remarkably in its ability to attract a multitude of foreign investment projects. Apart from the significant local capital contribution, foreign direct investment (FDI) serves as a crucial source of funds for Bac Ninh. This article undertakes an analysis of the quality of FDI inflows into Bac Ninh, focusing specifically on two dimensions: the composition of capital flows and the impact of FDI inflows on the province's economic, social, and environmental development. Subsequently, the author provides some "open" recommendations aimed at fostering the attraction of high-quality FDI inflows in the future, in line with Bac Ninh's sustainable development aspirations, benefitting its local residents.

Keywords: *Bac Ninh, foreign direct investment (FDI), sustainable development, the quality of FDI inflows*

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DOES THE ORGANIZATION COMMITMENTS AFFECT MORAL HAZARD BEHAVIOR IN VIETNAMESE COMMERCIAL BANKS?

Nguyen Khoa Duc Anh¹, Hoang Thanh Tung², Pham Duc Vinh³

ABSTRACT

This study focuses on moral hazard and factors affecting the intention to cause moral hazard of employees in the credit department of commercial banks. By combining information asymmetry theory, agency theory, and Allen and Meyer's (1990) three-component model of organizational commitment, we sent questionnaires to individuals currently working in the banking sector. The data were processed through the SPSS 27 and the AMOS 24. The results show that: affective commitment has a negative effect; while continuance commitment and normative commitment have a positive impact on credit department employees' motivation to cause moral hazard. Based on the research, policy implications given for commercial banks and supervisory authorities are improving the effectiveness of inspection and supervision of higher management levels (headquarters) to lower management levels (branches); and at the same time, enhancing employees' accurate awareness of work ethics, thereby building a business culture to avoid the impact of deviant behaviors.

Keywords: *Moral hazard, agency theory, organizational commitment theory, commercial banks.*

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**IMPACT OF DIGITAL CONTENT MARKETING
ON TOURIST VISITING INTENTION TO THANH HOA'S TOURIST DESTINATIONS:
THE MEDIATING ROLE OF ELECTRONIC WORD OF MOUTH**

Nguyen Thi Thanh Xuan¹, Le Thi Nuong², Ton Hoang Thanh Hue³

ABSTRACT

This study aims to determine the role of social word of mouth in mediating the influence of digital content marketing on visiting intention. This research uses a purposive sampling technique on 485 respondents who used social media and had never visited Thanh Hoa's tourist destinations. The data collection technique uses a questionnaire. This research uses SmartPLS 4 to test the validity, reliability, and various tests. As a result of the study, it was found that digital content marketing did not have a positive effect on visiting intention. However, digital content marketing has a positive effect on electronic word of mouth, electronic word of mouth positively affects visiting intention, and electronic word of mouth mediates digital content marketing on visiting intention. Digitalization has led to new ways for tourists to look for references through word of mouth on social media. This research topic becomes very important for marketers, considering that applying content marketing strategies presents electronic word of mouth on social media. Content marketing strategies are essential to generate intention in visiting, especially for a tourist attraction. Identification of electronic word of mouth on social media can be used as a benchmark in mediating digital content marketing and visiting intention. The results of this study have implications for the tourist attractions of Thanh Hoa to create exciting content.

Keywords: *Digital content marketing, electronic word of mouth, visiting intention.*

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EFFECTS OF EDUCATION, RENEWABLE ENERGY ADOPTION, PUBLIC HEALTH EXPENDITURE, ENVIRONMENTAL PERFORMANCE AND NATURAL RESOURCE ABUNDANCE ON SUSTAINABLE ECONOMIC GROWTH

Le Van Dai¹, Nguyen Thi Thu Cuc², Nguyen Huu Trinh³, Nguyen Thi Bich Thuy⁴

ABSTRACT

The present research aims to assess the influence of education, renewable energy adoption, public health expenditures, environmental performance and the abundance of natural resources of the sustainable economic growth of Vietnam. The researcher has selected quantitative secondary data approach and has studied the economic growth of Vietnam by considering the data from 2000 onwards. Data was extracted from the official database of the World Bank. Data was analyzed through applying statistical techniques of QARL method which is an expanded version of ARDL "Autoregressive distributed lag". Results indicated that there is a significant association between environmental performance and economic growth in long run quantile regression. Rest of the variables such as FDI, abundance of natural resources, public health expenditures, renewable energy adoption and urbanization have been reported to be insignificant. Similarly, for the short run, the associations of environmental performance, FDI, abundance of natural resources, public health expenditures, renewable energy adoption, urbanization and economic growth has been resulted to be insignificant. This research provides beneficial guidelines to the authoritative bodies of Vietnam to consider the education, renewable energy adoption, public health expenditure, environmental performance and natural resource abundance as effective predictors to gain sustainable economic growth.

Keywords: Education, Renewable Energy, Public Health Expenditures, Environmental Performance, Natural Resources.

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**THE PRESENT STATE AND FACTORS AFFECTING INFORMATION DISCLOSURE
ON SOCIAL RESPONSIBILITY AT FOOD PRODUCTION ENTERPRISES LISTED
ON THE VIETNAM STOCK MARKET**

Nguyen Thi Hien¹

ABSTRACT

The study examines the corporate social responsibility information disclosure of 27 food manufacturing enterprises listed on the Vietnamese stock market between 2014 and 2020. Various statistical methods, including descriptive analysis and regression models such as Pooled OLS, Fixed Effects Model (FEM), and Random Effects Model (REM), were employed to analyze the data. The findings indicate that the REM is the suitable model for explaining the factors influencing information disclosure. Specifically, two factors were identified as significant determinants: Board Size and Board Chairman Gender, in relation to the information disclosure of food manufacturing enterprises listed on the stock market in Vietnam.

Key words: *Corporate social responsibility, food production enterprises, Pooled OLS, FEM, REM models.*

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EFFECTS OF BRAND LOYALTY, IMAGE AND QUALITY ON BRAND EQUITY: A STUDY OF VIETCOMBANK

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ABSTRACT

The study is conducted with following research objectives: To examine the concepts of branding, including brand loyalty, brand image, and brand equity; To deeply investigate how brand loyalty, brand image, and brand equity are correlated to each other in case study of Vietcombank; To provide the recommendations to further improve the branding performance of Vietcombank in long run.

Key words: *Brand Loyalty, Image and Quality, Brand Equity, Vietcombank*

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**FACTORS AFFECTING INDIVIDUAL CUSTOMERS' DECISION
TO SAVINGS DEPOSIT: A CASE STUDY AT VIETNAM COOPERATIVE BANK,
THANH HOA BRANCH**

Do Thi Man¹

ABSTRACT

This paper focus on analyzing factors and the influence of these factors on individual customers' decision to savings deposit at Vietnam Cooperatative Bank, Thanh Hoa Branch. Based on the basic previous theories and studies, the research model of the paper is developed with six influencing factors including bank reputation, financial benefits, convenience, form of promotions, influence of relatives, and employee image. The study used qualitative research combined with quantitative research methods. The survey sample are 205 individual customers who are currently saving at the Bank. Quantitative research results show that all six factors affecting individual customers' decision to savings deposit at the Bank, ranked from the strongest to the lowest: influence of relatives, financial benefits, employees' images, convenience, bank reputation, and form of promotions. The paper has provided some solutions to promote customers to save money at Vietnam Cooperatative Bank, Thanh Hoa Branch.

Keywords: *Individual customers' decision, savings deposit, Vietnam Cooperatative Bank, Thanh Hoa Branch.*

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RESPONSIBILITIES TO PERFORM HOUSEWORK TOWARDS GENDER EQUALITY IN THE NEW CONTEXT IN VIETNAM

Nghiem Thi Ngoc Bich¹, Pham Ngoc Toan²

ABSTRACT

This article examines the gap in time spent on housework by men and women using statistical analytic tools and data from the General Statistics Office's 2022 labor and employment survey. The empirical findings unveiled a consistent pattern wherein women consistently dedicate more time to domestic tasks than their male counterparts, irrespective of variables such as age, educational attainment, geographic location, or economic stratum. This allocation of time demonstrates that women assume a greater share of responsibilities related to cleaning, elderly care, and childcare, while men tend to allocate more of their time to tasks involving bed preparation, cupboard arrangement, table and chair maintenance, garment sewing, and mending activities. Based on an investigation of the discrepancies between men and women in the responsibility of conducting housework, make some recommendations to close this gap and move Vietnam closer to gender equality.

Keywords: *Time use, housework, and gender equality*

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SUSTAINABLE TOURISM DEVELOPMENT THE CASE OF SAM SON CITY, THANH HOA PROVINCE

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ABSTRACT

Tourism has an important contribution to the socio-economic development of Sam Son City, Thanh Hoa province. To ensure the development in the long-term, tourism needs to be exploited in the direction of sustainable development, associated with the benefits of the community. The article analyzes the situation of attracting tourists to Sam Son City in recent years and clarifies issues of sustainable tourism development in Sam Son, such as building strategies and plans for sustainable tourism development; issuing legal documents to create a legal framework for sustainable tourism development; status of tourism activities management in sustainable direction. Based on the analysis results, some solutions are recommended to help Sam Son tourism develop more and more sustainably.

Keywords: *sustainable tourism, development, Sam Son City, Thanh Hoa*

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QUALITY OF AUDITING FINANCIAL STATEMENTS OF FAMILY-OWNED ENTERPRISES: RESEARCH FROM THE PERSPECTIVE OF INDEPENDENT AUDITORS

Pham Huy Hung¹, Do Duc Tai²

ABSTRACT

This study aims to explore the audit quality of financial statements of family-owned enterprises in Vietnam from the perspective of auditors. By investigating the perceptions of 11 auditors from 6 independent auditing firms in Hanoi, the study provides valuable insights into the impact of business performance characteristics, financial reporting characteristics, and the legal environment of family-owned enterprises on audit quality. At the same time, consider the auditor's views through recommendations to improve the quality of auditing financial statements of family-owned enterprises. The study's findings will be valuable to regulators, auditors, family-owned businesses, and other stakeholders in understanding the complexity of financial reporting and improving audit practices in this particular context.

Keywords: *Quality audit, family business, auditor, family ownership.*

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PROSPECTS FOR GREEN START-UP DEVELOPMENT IN VIETNAM

Le Vu Sao Mai¹

ABSTRACT

The article uses a methodology based on Swot analysis to analyze the current state of green start-up development in Vietnam. Based on the analysis of strengths, weaknesses, opportunities and challenges of developing green start-ups in Vietnam, the paper shows the prospects of green start-up development, and implicates research on policies that the government needs to implement.

Keywords: *Green startup, Vietnam, swot*

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RESEARCH ON THE LEGAL FRAMEWORK RELATED TO CIRCULAR ECONOMIC DEVELOPMENT IN VIETNAM

Le Nhu Quynh¹, Pham Thi Phuong Lien²

ABSTRACT

In the context that the world's natural resources are increasingly depleted, towards the goal of sustainable development, the development of a circular economy is happening in many countries. In Vietnam, although many guidelines of the Party, policies and laws of the State have mentioned the important contents of the circular economy, but so far there are no specific legal provisions and an approach to systematic way of implementing the circular economic model, as well as a complete legal basis to realize and promote the circular economy transformation. The article analyzes the theoretical basis of the circular economy, the status of the legal system in the legal framework of the Vietnamese economy, evaluates and draws out successes and limitations, thereby giving some recommendations to improve the legal framework for the development of the circular economy in Vietnam.

Keywords: *circular economy, development, legal framework, Vietnam.*

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**SUPPORTING INDUSTRY DEVELOPMENT
FOR SUSTAINABLE DEVELOPMENT OF INDUSTRY:
EXPERIENCE OF SELECTED COUNTRIES AND LESSONS FOR VIETNAM**

Nguyen Thi Bich Lien¹

ABSTRACT

Supporting industries of a developed country will help industries take control of input materials, actively select suppliers, cut production costs, reduce prices, and increase competitiveness. The development of supporting industries will help businesses choose a development strategy suitable to the industry's value-added chain nationally, regionally and internationally. In addition, the development of supporting industries also creates opportunities and promotes the development of small and medium enterprises, creating a diverse and widespread production and business network. This is the foundation to develop a modern, autonomous industry. However, in Vietnam, supporting industries have just commenced to develop. This research will focus on studying the experiences of selected countries with developed supporting industries such as Thailand and Malaysia, thereby helping Vietnam to gain valuable lessons in the developing. supporting industries in particular and contributing to sustainable development of the industry in general.

Keywords: *industry, supporting industry*

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HUMAN RESOURCES OF ETHNIC MINORITIES IN THE CENTRAL HIGHLANDS IN THE CONTEXT OF THE DIGITAL ECONOMY

Trieu Van Thinh¹

ABSTRACT

The quality of human resources plays a very important role in the integration and development process of each country, especially in the context of the 4th industrial revolution.

Currently, the human resources of ethnic minorities in the Central Highlands are still limited, inadequate, and cannot response the country's development practices; There is a shortage of highly qualified workers, especially in the fields of electronics, technology, medicine, agricultural and forestry product processing, construction, mechanical engineering, etc. Meanwhile, the number of workers is onefold, untrained accounts for a large proportion; working style and sense of discipline are not high; The ability to adapt to the modern production environment is still limited and so on. These problems must be viewed objectively and solutions must be found as soon as possible to meet the demands of society in the new age.

Keywords: *Ethnic minorities, human resources, digital economy, Central Highlands*

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THE INFLUENCE OF DIGITAL MARKETING ON THE BUSINESS PERFORMANCE OF FIRMS IN LAOS

Viengsavang Thippavong¹, Xayphone Kongmanila²

ABSTRACT

The study examines the influence of digital marketing on the financial and operational performance of Laos-based firms using Smart PLS4 SEM.. The results showed that online advertising significantly impacts both financial and operational performance, but not IT capabilities. Social media marketing significantly affects financial performance, operational efficacy, and IT capabilities, while content marketing primarily focuses on IT capabilities. Mobile marketing, however, affects operational and IT capabilities efficacy but not financial performance. The study found that IT capabilities had no significant influence on financial performance but were important for operational performance. The IT capabilities variable did not mediate the impact of online advertising, social media, content marketing, and mobile marketing on financial performance, whereas these strategies had a mediating effect on operational performance. Laos firms primarily use online advertising and low-cost online media but should focus on offline advertising and digital marketing tools for improved financial performance and operational efficiency. The government should encourage access to digital IT equipment and issue laws to manage digital marketing and provide IT capability training for entrepreneurs to effectively use digital marketing tools.

Key words: Digital marketing, financial performance, Operational performance.

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DISCUSSION OF TRANSFER OF VIETNAM'S FINANCIAL STATEMENTS TO INTERNATIONAL FINANCIAL STANDARDS

Duong Thi Quynh Lien¹

ABSTRACT

In the current trend of global economic integration, the preparation of financial statements according to international financial reporting standards (IFRS) is increasingly receiving the support of countries and territories around the world. In Vietnam, the requirement to prepare financial statements according to IFRS is becoming more and more popular due to the requirement of financial information transparency, healthy internal relations as well as in the roadmap of integration and participation in the capital market. international. Preparing financial statements in accordance with International Financial Reporting Standards helps Vietnamese enterprises integrate faster into the world economy, thereby accessing foreign capital sources, improving competitiveness, providing provide more accurate information about the financial and accounting position of the business. It can be seen that the application of international accounting standards in the preparation of financial statements helps to improve the publiCity and transparency in the financial statements of enterprises, especially listed companies come to benefits of converting Vietnamese financial statements according to international financial reporting standards, the current situation and some challenges of the conversion as a basis for proposing some research solutions.

Keywords: *Financial statements, Vietnamese accounting standards, international financial statements, international accounting standards.*

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ASSESSING THE IMPACT OF FOREIGN DIRECT INVESTMENT ON THE DEVELOPMENT OF VIETNAM'S SUPPORTING INDUSTRY ENTERPRISES

Vu Thi Yen¹

ABSTRACT

This study evaluated the impact of foreign direct investment (FDI) on the development of Vietnam's supporting industry enterprises. We use the quantitative analysis method, analyzing secondary data sets about Vietnamese supporting industry enterprises and FDI enterprises from 2010 to 2021. Research results show that FDI positively impacts the revenue of domestic supporting industry enterprises. In addition, the characteristics of domestic supporting industry enterprises, including productivity, quality of human resources, and fixed asset value, positively impact the development of supporting industrial enterprises.

Key words: Enterprises, FDI, supporting industry, spillover effects, Vietnam

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IMPACT OF ORGANIZATIONAL LEARNING ON ORGANIZATIONAL INNOVATION IN SMALL-AND MEDIUM-SIZED ENTERPRISES OF VIETNAM

Do Thi Hanh¹, Pham Thi Bich Ngoc²

ABSTRACT

This study aims to investigate the effect of organizational learning (OL) on organizational innovation (OI) and the moderating role of innovation climate on the link between OL and OI in Small- and medium-sized enterprises (SMEs) in Vietnam. The empirical study employed a questionnaire approach. Data were collected from 432 SMEs in Vietnam. The hypotheses were tested using regression analysis. The research results indicate that organizational learning had a positive impact on innovation in SMEs. The study further showed that innovation climate moderated the relationship between organizational learning and organizational innovation. Based on the findings, the authors also proposed some suggestions to encourage organizational learning and organizations should pay attention to creating a climate that is supportive of innovation, encourage individuals to learn and share new knowledge and skills.

Keywords: *Innovation climate, Organizational innovation, Organizational learning, SMEs*

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SOLUTIONS OF ENVIRONMENTAL MANAGEMENT ACCOUNTING APPLICATION IN VIETNAMESE MANUFACTURING ENTERPRISES

Dao Thi Loan¹, Nguyen Thi Hanh Duyen²,

ABSTRACT

Sustainable development requires each production enterprise, in addition to realizing profit goals, must also balance community benefits, environmental benefits and social benefits. The use of environmental management accounting systems through environmental cost management accounting tools helps managers identify environmental costs that are often hidden in existing accounting systems. The article introduces environmental management accounting and offers solutions so that manufacturing enterprises in Vietnam can apply environmental management accounting in the process of management and internal decision-making.

Keyword: *Environmental management accounting, environmental cost*

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THE IMPACT OF SOCIAL RESPONSIBILITY ON CUSTOMER LOYALTY IN VIETNAMESE COMMERCIAL BANKS

Nguyen Thi Thu Cuc¹, Dang Thanh Cuong²,

ABSTRACT

Corporate social responsibility (CSR) is a topic that has been discussed since the 1950s but has only received attention in recent years. There have been many studies on corporate CSR, but in the banking sector, there are not many specific studies. This study aims to determine the impact of CSR on customer loyalty at Vietnamese commercial banks. The research sample was collected from 356 customers (regardless of corporate or individual customers) transacting at 20 commercial banks in Vietnam (including Vietcombank, Agribank, BIDV, Vietinbank, VPBank, Techcombank, Bac A Bank, MBBank, SCB, LBP, HDBank, Seabank, MSB, ACB, SHB, TPBank, VietBank, Baovietbank, Nam A Bank, OCB). These are banks with a number of customers and business activities accounting for more than 80% of the market share in Vietnam. The study uses descriptive statistics, Cronbach's Alpha test, EFA exploratory factor analysis, CFA confirmatory factor analysis, and linear structural model (SEM) analysis to explain the data. The results show that all four factors: Charitable Responsibility, Legal Responsibility, Ethical Responsibility, and Economic Responsibility all impact customer loyalty at commercial banks in Vietnam, but the levels of impact are different. While charitable responsibility in charity has the strongest impact, economics responsibility has the lowest impact. Based on the research results, the study proposes some management implications to increase customer loyalty and create conditions for the development of the Vietnamese banking industry.

Keywords: CSR, Loyalty, commercial banking, SEM...

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**PREDICTING CURRENCY CRISIS IN DEVELOPING COUNTRIES:
AN APPLICATION OF EARLY WARNING SYSTEM
IN SOUTH EAST ASIAN COUNTRIES**

Nguyen The Lan¹

ABSTRACT

Using multivariate logit model, this study examine the probability of currency crisis under the influences of four groups of factors in six ASEAN countries including Indonesia, Malaysia, Philippines, Singapore, Thailand and Vietnam over the period of 1990-2020. Three definitions of currency crisis have been employed through three approaches in calculating exchange rate market index, i.e Kaminsky, Lizondo and Reinhart's (KLR), Eichengreen, Rose and Wyplosz's (ERW) and Frankel and Rose's (FR). The empirical analysis finds compelling evidence that by in-sample prediction, the model performs remarkably well in predicting currency crises in the area.

Keywords: *currency crisis, Early Warning System - EWS, logit model*

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ARE BUSY CEOS OVERPAID? EVIDENCE FROM U.S. TRAVEL AND LEISURE FIRMS

Trinh Dinh Tuan Anh¹, Thai Thi Kim Oanh², Banh Thi Thao³

ABSTRACT

This study investigates the impact of CEO busyness (i.e., holding multiple directorships) on CEO compensation for a U.S. sample of publicly traded Travel and Leisure firms. The research employs a sample of 58 companies listed on the S&P1500 covering the period spanning between 2006 and 2019. Analyses are conducted on an unbalanced panel of 343 firm-year observations using the traditional pooled Ordinary Least-Square (OLS) model with robust standard errors. The findings indicate that multiple CEO directorships (or busyness) are critical to CEO compensation. Specifically, there is a significant and negative association between busy CEOs and their compensation. In other words, the result implies that busy CEOs, i.e., those holding multiple directorships in several firms, are likely to be offered a lower compensation package than their non-busy counterparts. Furthermore, additional analyses show that such a negative CEO busyness-compensation relationship is weaker for larger firms. The results are robust across different estimation models and alternative proxies for CEO busyness.

Keywords: CEO busyness; CEO directorships; CEO compensation; Travel and Leisure.

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MOTIVATION FACTORS ON KNOWLEDGE SHARING AMONG PUBLIC SECTOR INSTITUTIONS IN NGHE AN

Tran Dieu Linh¹

ABSTRACT

In the knowledge-based economy, knowledge sharing is increasingly seen as a key factor for organizational effectiveness, particularly public organisations (Quigley, Tesluk, & Bartol, 2007). Knowledge management in the public sector in Vietnam tends to move slower than in the private sector. Interestingly, citizens have an increasing demand for high public service quality in their exchanges with public organisations (Luu, 2017). Hence, enhance sharing of knowledge for better public service is crucial in government agencies to address that demand and build credibility in the society. The purpose of this study is to explore factors that encourage a knowledge sharing culture among public sector organisations in Nghe An province. The research conducts a qualitative study based on 37 interviews with civil servants from different positions of 7 public sector institutions in Nghe An. The contribution is a conceptual framework that reveals key factors driving the successful sharing of knowledge in public organisations in three levels: individual level, organisational level and technological level (Wu et al., 2012; Kukko, 2013). The paper concludes with a number of recommendations with the aim of improving the effectiveness of sharing knowledge in public sector institutions.

Keywords: Knowledge sharing, motivation factors, public sector institutions, Nghe An.

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AWARENESS OF INFORMATION TECHNOLOGY WITH FRAUD DETECTION IN THE PROCESS OF COLLECTING AUDIT EVIDENCE: PERCEPTION OF AUDITORS AT AUDITING FIRMS IN HANOI CITY

Nguyen Thi Que¹, Cao Hong Hanh², Ha Thi Tuyet³, Nguyen Thi Ngoc Lan⁴

ABSTRACT

The study examines the relationship between the perception of auditors in Vietnam about the use of information technologies to detect fraud in the process of collecting audit evidence. The data is collected through surveying tables with 245 questionnaires from auditors working at auditing firms in Hanoi City. With a Likert scale from 1-5 conjunction with quantitative research methods are applied. The results show that the auditors' perception of the usefulness of information technology, the perceived level of information technology, and the quality of data lead to fraud detection in the process of collecting audit evidence. From there, the authors make recommendations to increase the use of information technology by auditors in fraud detection.

Keywords: Auditor, fraud, information technology

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TRENDS AND PATTERNS IN TOURISTS' SUSTAINABLE BEHAVIOR RESEARCH: A BIBLIOMETRIC ANALYSIS

Cao Thi Thanh Van¹

ABSTRACT

Tourist behavior plays a significant role in the tourism literature and can help to promote the sustainability of the industry. While there has been an increase in the number of publications on various themes related to sustainability tourism, little attention has been dedicated to analyzing trends and patterns in sustainable behavior among tourists. Consequently, this paper aims to conduct a bibliometric review of tourists' sustainable behavior (TSB). The collected data include 854 research articles retrieved from the Dimensions database. Citations, co-citation, and bibliographic coupling were used to analyze the tourists' sustainable behavior research. The result revealed several influential publications, authors, and sources. After uncovering the latest developments in the field, the paper proposed some implications for future research.

Keywords: *sustainable behavior, tourist behavior, bibliometric analysis, review*

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PROMOTE THE INNOVATIVE STARTUP ECOSYSTEM IN VIETNAM IN THE DIRECTION OF SUSTAINABLE DEVELOPMENT

Phan The Cong¹, Nguyen Ngoc Quynh², Le Thi Dung³

ABSTRACT

In recent years, startup activities have been continuously growing in Vietnam. Encouraging creative startup activities is considered one of the important measures to promote the economic development of each country. Vietnam is considered to be among the countries with the highest entrepreneurial spirit in the world. However, the ability to successfully implement creative ideas is among the low. In particular, in the context of extreme weather phenomena and environmental pollution, harsh consequences are threatening human life every day. Therefore, the connection between economic development and profit-seeking while still respecting and associated with environmental protection is gradually becoming inevitable. At the same time, it also demonstrates the community's responsibility to form a more sustainable lifestyle. Therefore, to achieve that, it is necessary to have support and consensus from the Government, supporting organisations and entrepreneurs. This article analyses the current status of innovative startup activities towards sustainable development in Vietnam, suggesting some proposed solutions to promote the innovation startup ecosystem in the coming time.

Keywords: *Startup ecosystem, Innovation, Sustainable development, Startup.*

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SOLUTIONS TO ATTRACT GREEN FDI INTO VIETNAM ASSOCIATED WITH GOALS SUSTAINABLE DEVELOPMENT

Tran Thi Thanh Thuy¹

ABSTRACT

FDI has been and is an important factor promoting economic growth and realizing development orientations in Vietnam. In recent years, as the global economy is moving towards achieving the sustainable development goals (SDGs) and the Paris Agreement commitments on climate change, the impact of FDI on the environment has become increasingly important. receive more attention. Reality shows that not all FDI projects have a positive impact on the environment of the receiving country. The question is how to make FDI projects both bring socio-economic benefits to the country and ensure environmental issues. Attracting green FDI can be the answer to the above question, however, in Vietnam today, attracting green FDI still faces many difficulties and limitations. The article is based on a literature review that shows the necessity of attracting green FDI in developing countries, analyzes barriers in attracting green FDI in Vietnam, and then proposes some solutions. measures to increase the attraction of this capital flow in the coming time.

Keywords: *Green FDI, Sustainable Development, Environment.*

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DEVELOPMENT OF TOURISM IN HAI PHONG CITY: SITUATION AND SOLUTIONS

Dao Quang Thang¹, Nguyen Tien Manh², Duong Dinh Linh³, Nguyen Son Tung⁴

ABSTRACT

The research objective of the article is to analyze the potential and current status of sustainable development of Hai Phong tourism in the period 2020-2022, the achieved results, and remaining limitations by using the quantitative research method. count. From the results of analyzing the potential and current status of sustainable tourism development, the study found 4 strategic solutions to sustainably develop tourism in Hai Phong City including: increasing investment in tourism product development sea and tourism infrastructure; improve the quality of tourism human resources; differentiate and diversify marine tourism products; Promote the development of green and sustainable tourism.

Keywords: *tourism development, sustainable tourism, Hai Phong City*

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DEVELOPING KEY AGRICULTURAL PRODUCTS OF NGHE AN PROVINCE IN A NEW CONTEXT

Nguyen Nang Hung¹, Nguyen Thi Minh Phuong²

ABSTRACT

Sustainable development of key agricultural products will be the premise for promoting potential and advantages, creating motivation for economic growth, thereby contributing to hunger eradication and poverty reduction, improving the lives of people in the area. Nghe An. This article evaluates the current status of the development of key agricultural products in Nghe An province and suggests some solutions for the Nghe An provincial government to develop these products in the area.

Keywords: *Agriculture, agricultural products, key agricultural products, development of key agricultural products.*

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SUSTAINABLE DEVELOPMENT OF ECO-TOURISM IN NGHE AN PROVINCE

Tran Thi Hoang Mai¹, Nguyen Thi Thuy Quynh²

ABSTRACT

Ecotourism is a form of tourism based on experiencing and learning about nature, landscapes, ecosystems, flora and fauna, and their habitats, as well as the local cultural artifacts. It aims to promote economic and social development within local communities. With its abundant natural resources, diverse landscapes, and rich cultural heritage, Nghệ An has great potential for ecotourism development. However, ecotourism in Nghệ An has not been effectively harnessed, leading to negative impacts on the psychology of tourists, the environment, and local residents. This research has assessed the current situation and explored solutions for developing ecotourism in Nghệ An, aiming to tap into its potential and promote sustainable ecotourism for economic and social benefits in the local area.

Keywords: *Ecotourism, Nghệ An, sustainable development*

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RENEWABLE ENERGY AND ECONOMIC GROWTH: INTERNATIONAL EXPERIENCE AND POLICY IMPLICATIONS FOR VIETNAM

Nguyen Thi Thu Ha¹, Lam Ba Hoa²

ABSTRACT

In the context of climate change and the risk of depletion of natural resources, the development of renewable energy is an indispensable step in the economic development strategy of most countries in the world. Renewable energy or “fuel source for the future” is considered a pillar of economic and industrial development. The article aims to not only generalize the concept and role of renewable energy with economic growth but also synthesize international experiences and overview the situation of renewable energy development in Vietnam. Thereby, The study proposes some policy implications to promote renewable energy development to contribute to sustainable economic growth in Vietnam..

Key words: *Climate change, renewable energy, natural fuel, economic growth.*

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SOLUTIONS FOR SUSTAINABLE DEVELOPMENT OF HIGH-TECH AGRICULTURE IN VIETNAM

Pham Thi Ngoc Ly¹

ABSTRACT

Building a high-tech and sustainable agriculture is a development trend of many countries around the world. Apply high technology in agriculture to improve efficiency, create a breakthrough in productivity and quality of agricultural products, satisfy the increasing demands of society and ensure sustainable agricultural development. In Vietnam, the application of high technology in agriculture has achieved some achievements, but besides that, there are still many difficulties. On the basis of a qualitative approach, the author learns about the practice of developing high-tech and sustainable agriculture in countries around the world, contacts in Vietnam, thereby offering some solutions to improve efficiency in sustainable high-tech agricultural development in Vietnam.

Key works: *High technology, High-tech agriculture, Sustainable agriculture.*

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FACTORS AFFECTING SUSTAINABLE DEVELOPMENT OF SMALL AND MEDIUM ENTERPRISES IN NGHE AN PROVINCE

Tran Thi Thanh Thuy¹

ABSTRACT

The article studies factors affecting the sustainable development of small and medium enterprises (SMEs) in Nghe An. Based on the survey data set of SMEs in the period 2020-2022 of Nghe An Provincial Statistics Department, using analytical techniques on panel data such as Pooled OLS, Fixed Effect (FEM) regression., Random Effect (REM) to study regression models. Research results show that physical capital, labor, years of business operation, exports, innovation, and type of business ownership impact the sustainable development of SMEs. The research findings have contributed to the direction of investment in innovation, which is a new factor in the sustainable development model of SMEs in Nghe An.

Keywords: *Panel data regression; OLS; Sustainable Development; SMEs*

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THE IMPACT OF STRUCTURAL TRANSFORMATION ON LABOR PRODUCTIVITY GROWTH IN VIETNAM

Nguyen Van Quynh¹

ABSTRACT

The study employs the POLS model to estimate the impact of various factors on Vietnam's labor productivity growth rate. The analysis is based on panel data collected from 19 industries in Vietnam between 2011 and 2022. The data includes information on labor productivity, structural transformation, the rate of trained labor, labor structure, and investment capital by industry. To select the most appropriate explanatory models, the study utilizes the FEM, REM, and Hausman test. The research findings indicate that several factors are statistically significant and influence Vietnam's labor productivity growth rate. These factors include structural transformation (CCKT), rate of trained labor by industry (LDQDT), labor rate structure by industry (CCLD), investment capital growth rate by industry (VDT). Based on these results, the study provides policy recommendations to enhance Vietnam's labor productivity which are centered around the impact of structural transformation by industry.

Keywords: Labor productivity, structural transformation, REM model, FEM model.

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SOME RECOMMENDATIONS TO STRENGTHEN COOPERATION IN THE AGRICULTURAL SUPPLY CHAIN IN THE NORTH CENTRAL REGION

Tran Van Hao¹

ABSTRACT

Based on the theoretical premises of the research overview on supply chain management, many studies show that risk, commitment, trust and opportunistic behavior are important factors influencing affects collaboration in the supply chain. Applying in the context of the North Central region to propose some recommendations to enhance cooperation in the agricultural supply chain in the coming time.

Keywords: *supply chain management, cooperation in the supply chain, agricultural supply chain, North Central region.*

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FACTOR AFFECTING THE DECISION ON GREEN CREDIT OF VIETNAMESE COMMERCIAL BANKS

Nguyen Thi Ngoc Diep¹, Le Phong Chau²

ABSTRACT

Climate change and the living environment being polluted have been negatively affecting every aspect of life, including the economy, so investing in green projects is an inevitable trend of society. Therefore, this study focuses on determining the factors affecting the decision on green credit of Vietnamese commercial banks. Based on a survey sample from 614 individuals who are employees at Vietnamese commercial banks, statistical methods, reliability assessment of Cronbach's Alpha scale, exploratory factor analysis (EFA), analysis Confirmatory factor analysis (CFA) and structural equation modeling (SEM) were used to analyze and test the reliability of the model with the Bootstrap method. The results show that, (1) Social influence (AH), (2) Capital needs of green enterprises, (3) Risk appetite (KVR), (4) Financial capaCity (NLTC), (5) Government policy (CS), (6) Project potential (TN), (7) Experience in green credit of the Bank (KN), (8) Strategy, vision of the leader Leadership in Green Credit (CL) all have a positive influence on the intention to finance green credit of commercial banks. In addition, the funding decision factor is most influenced by Green Credit Financing Intent (YD) and Government Policy (CS). Based on the research results, we have come up with a number of policy implications for practical as well as scientific relevance.

Keywords: *Green credit, Commercial Banks, green banking, decision*

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DEVELOPING THE ENTERPRISES IN HIGHER EDUCATION INSTITUTIONS IN VIETNAM

Hoang Thi Cam Thuong¹

ABSTRACT

Enterprises within the higher education institution are established in accordance with the legal regulations for enterprises that is established and directly managed by the higher education institution itself or through equity participation, joint ventures, or collaborations by the higher education institution. The formation of these enterprises aims to commercialize educational and training products, scientific research activities,... and promote the operations of higher education institutions, contributing to diversifying activities and increasing revenue aligned with the political tasks and economic benefits of the higher education institutions. The article evaluates some experiences and development status of business at a number of higher education institutions worldwide and in Vietnam. From there, the author proposed solutions and recommendations to effectively develop enterprises in higher education institutions in alignment with regional and global development trends.

Keywords: *Enterprises development, Entrepreneurial Universities, university governance reform*

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PROSPECTS FOR DEVELOPING E-LOGISTICS IN VIETNAM - SITUATION AND SOLUTIONS

Han Nhu Thien¹, Trinh Hong Vi²

ABSTRACT

Achieving success in the online retail industry requires a solid logistics plan. However, the e-logistics industry in Vietnam has not yet developed commensurate with its potential. Therefore, based on the analysis of secondary data, in addition to providing some theories about e-logistics, the article also focuses on the prospects and current situation, helping businesses identify opportunities. and the challenges that arise if businesses continue to be "afraid" to change. From there, propose some solutions to develop e-logistics services in Vietnam in the context of today's dynamic and ever-changing business environment in order to quickly change to catch up with the future.

Keywords: *businesses, e-logistics, logistics, e-commerce,...*

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**GREEN LOGISTICS AND IMPACT
ON THE BUSINESS ENVIRONMENT OF SMEs IN VIETNAM -
SITUATION AND SOLUTIONS**

Han Nhu Thien¹, Trinh Hong Vi²

ABSTRACT

Small and medium enterprises (SMEs) have become an important part of the Vietnamese economy. SMEs make a significant contribution to the total national income, create jobs, mobilize domestic and foreign capital for production and business activities, and solve social problems. However, due to common limitations in capital sources, difficulties in human resources or support policies of stakeholders, etc., SMEs have encountered many obstacles in the process of participating in activities. economic factors, in which the business environment factors have a great influence on the number and contribution of SMEs. Through methods of using secondary data from reports of different agencies and organizations as well as synthesizing domestic and foreign studies, the author focuses on evaluating and proposing solutions to affect Positive effects of green logistics on the business environment of SMEs in Vietnam.

Keywords: SMEs; green logistics; business environment

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UTILIZING HIGH-QUALITY HUMAN RESOURCES FOR SUSTAINABLE DEVELOPMENT IN NGHE AN PROVINCE

Nguyen Thi Thuy Quynh¹, Hoang Thi Viet²

ABSTRACT

Nghệ An is a province that is currently receiving strong investments from both internal and external sources to boost its economic development. Nghệ An also boasts a strategic geographic location within the key economic region of North Central Vietnam. The workforce in Nghệ An shares similar characteristics with that of other regions. However, Nghệ An also has its unique attributes that require specific strategies and solutions for the effective utilization of its human resources, particularly its high-quality workforce, to meet the economic development demands of the locality. It is necessary to develop industries and services that align with the potential of the high-quality workforce in this region. At the same time, ensuring that the training and utilization of high-quality human resources meet the labor market's needs is crucial for the province's sustainable development.

Keywords: *high-quality human resources, sustainable development, efficient utilization of high-quality human resources.*

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UTILIZING HIGH-QUALITY HUMAN RESOURCES FOR SUSTAINABLE DEVELOPMENT IN NGHE AN PROVINCE

Nguyen Thi Thuy Vinh¹

ABSTRACT

The article aims to analyze the current state of cooperative development in Nghệ An province. The results indicate that cooperatives in Nghệ An are increasing in both quantity and quality, however, there are still many limitations in terms of operational mechanisms, capital capacity, cooperative workforce, product consumption linkages, and supportive policy mechanisms. Therefore, to promote sustainable cooperative development in Nghệ An province, local authorities and administrators need to implement the following solutions: Increasing the number of cooperatives and attract more members to participate; Enhancing the capacity and skills of managerial staff; Strengthening forms of collaboration and cooperation, building cooperative models linked to value chains; Improving operational results and promote cooperative development towards green and circular economy approaches; Boosting cooperative development through digital transformation and the application of advanced technologies.

Keywords: cooperative, cooperative law, cooperative development

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STUDY ON STUDENTS' INTENTION TO CONTINUE USING NON-BANKING FINANCIAL MANAGEMENT APPLICATIONS IN HANOI

Le Hoang Anh¹, Trinh Ngoc Thang²

ABSTRACT

The objective of the research was to identify and validate the elements influencing the inclination of full-time university students in Hanoi to persist in utilizing non-bank financial management applications. This was based on the Extended Unified Theory of Acceptance and Use of Technology (UTAUT2), encompassing factors such as (1) Performance expectancy, (2) Effort expectancy, (3) Social influence, and (4) Hedonic motivation. Demographic aspects like Gender, Year of Study, and Major were also taken into account. The study employed linear regression on data from 207 survey participants utilizing financial management applications across universities in Hanoi, yielding a reliability of 22.5%. The findings indicated that factors (1) Performance expectancy and (4) Hedonic motivation exhibited the most significant influence, followed by (2) Effort expectancy. Furthermore, (3) Social influence and demographic variables including Gender and Major significantly affected students' intentions to persist in using financial management applications.

Keywords: *Performance expectancy, Effort expectancy, Social influence, Hedonic motivation*

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DEVELOPMENT OF ECOLOGICAL AGRICULTURE ASSOCIATED WITH CIRCULAR ECONOMY AND FOOD SAFETY IN VIETNAM

Truong Cong Giap¹, Nguyen Thi Minh Phuong², Nguyen Thi Hai Yen³

ABSTRACT

Circular economy in agriculture is a closed cycle agricultural production process, waste and by-products of this process are inputs into other production processes through the application of technical advances and technology. biotechnology, physical and chemical technology. Thanks to that, agricultural production will exploit and use resources economically and effectively, minimizing waste and post-harvest losses, creating safe, high-quality products and especially minimizing and eliminate waste that pollutes the environment, protecting the ecosystem and human health. The article analyzes the current status of ecological agriculture development associated with circular economy and food safety in Vietnam, along with current issues, from which recommendations are made to promote the production model. This production will help sustainably develop agriculture in the coming time.

Keywords: *Ecological agriculture, circular economy, food safety, Vietnam*

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ENHANCING INCLUSIVE FINANCIAL ACCESS FOR WOMEN - INTERNATIONAL EXPERIENCE AND LESSONS FOR VIETNAM

Nguyen Thi Phuong Thao¹

ABSTRACT

The study was conducted to affirm the important role of comprehensive finance and improving access to financial inclusion in empowering women, thereby contributing to economic development and sustainable growth. Using the document research method, the author has compiled experiences from countries around the world on improving access to financial inclusion for women. Based on the current situation in Vietnam, the author has drawn a number of lessons and made some recommendations to improve access to financial inclusion for women, including: increasing financial understanding for women through education; Complete the legal framework for financial inclusion in line with the general development of the world and the current situation in Vietnam; diversify forms of financial institutions and ways to access financial services.

Key words: *financial inclusion, access to financial inclusion, gender quality, Vietnam*

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IMPACT OF NATIVE ADVERTISING ON PERCEIVED BRAND INTEGRITY: AN EXPERIMENTAL STUDY ON FACEBOOK

Doan Hoang Minh¹, Nguyen Thi Thuy Trang²
Ngo Thu Thao³, Pham Thanh Ngan⁴, Chu Thuy Quynh⁵, Ong Thi Hien⁶

ABSTRACT

This study aims at observing the responses of Facebook social network users towards native ads of brands on this platform, and at the same time exploring the effect of those reactions to their perception of brand integrity. By collecting previous research results combined with direct interviews with experts, the authors propose a research model including two independent variables (cognitive and affective response) and two dependent variables (ads avoidance and perceived brand integrity) based on foundational theories of audiences' responses to advertising. Data was collected via an online survey of 225 Vietnamese Facebook users of all ages in 2023. The results of data analysis show that users' response (cognition, affection and behavior) towards native ads on Facebook are diverse, but generally have a negative impact on perceived brand integrity. The research findings provide useful recommendations for brands in delivering their advertisement on social media in general and Facebook in particular to achieve communication goals, while not giving Internet users negative feelings about brand integrity, which can affect brand trust.

Keyword: native ads, Facebook, response, perceived brand integrity

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DIGITAL BANKING DEVELOPMENT IN VIETNAM: CURRENT SITUATION AND SOLUTIONS

Tran Thi Luu Tam¹, Ngo Thi Hong Nhung²

ABSTRACT

Recently, commercial banks have focused on applying digital technology to their operations, bringing improvements and breakthroughs in diversifying products and services, meeting increasing demands. high for customers. Collaborate deeply and extensively with financial technology companies to build a digital banking ecosystem to increase customer experience, expand market share, increase operational efficiency and management efficiency. Digital banks in Vietnam have formed and made new strides in providing new services on digital platforms. Based on the digital banking model approach, the article evaluates the current situation in the past period and proposes some solutions to develop digital banking services in Vietnam.

Keywords: *Digital banking; digital transformation; financial technology.*

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FINTECH IN VIETNAM: DEVELOPMENT TRENDS AND RECOMMENDATIONS

Ngo Thi Hong Nhung¹, Tran Thi Luu Tam²

ABSTRACT

The development of Fintech has been significantly changing the world economic market and Vietnam. The financial sector based on digital technology opens up many new potentials in improving financial access and customer experience. Fintech has become the representative of a digital revolution that can change the entire landscape of the way the financial industry does business. The article evaluates the current situation, analyzes development trends in the Fintech field and proposes some solutions to develop the Fintech industry in Vietnam in the future.

Keywords: *Financial technology, digital technology, Fintech, development trends*

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FACTORS AFFECTING PERSONAL FINANCIAL MANAGEMENT BEHAVIORS

**Nguyen Thi Hoai Phuong¹, Pham Tram Anh²
Dam Phuong Ngoc³, Mai Tra My⁴, Cao Nguyen Hieu Hang⁵**

ABSTRACT

The study attempts to analyze the influence of some determinants on personal financial management behaviors. 3 new factors "financial independence", "investment experience" and "personal financial management intention" were proposed as predictors of personal financial management behavior. 308 people from Hanoi were collected for the research through questionnaires and surveys. The result obtained from the research indicated that all the independent variables have a significantly positive effect on personal financial management behavior. Researchers come up with more comprehensive frameworks and offer specific recommendations to enhance the management of personal finance, relying on this result.

Keywords: *personal finance, personal financial management, personal financial management behavior*

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POLICY TO PROMOTE VIETNAM'S MANUFACTURING INDUSTRY TO PARTICIPATE IN THE GLOBAL VALUE CHAIN

Vu Thi Thanh Huyen¹

ABSTRACT

The manufacturing and processing industry is considered the number one driving force in expanding production and export of the economy. This is also an industry that is continuously expanding and accounts for the highest proportion among industries with its contribution to GDP increasing continuously over the years. However, for the first 8 months of 2023, IIP is estimated to decrease by 0.4% compared to the same period last year (the same period in 2022 increased by 9.2%). Of which, the processing and manufacturing industry decreased by 0.6% (same period in 2022 increased by 10.1%), reducing the overall increase by 0.3 percentage points. The industrial production index in the first 8 months of 2023 compared to the same period last year increased in 49 localities and decreased in 14 localities across the country. This is creating challenges in the development process of the manufacturing and processing industry in Vietnam, requiring more synchronous policies and solutions to promote the industry's participation in the chain. global value. Using qualitative research methods such as statistics, description, synthesis, comparison, and contrast, the article systematizes a number of theories on participation in global value chains, analyzes the current state of participation and policies to promote the participation in the global value chain of Vietnam's processing and manufacturing industry, from there, make some assessments of limitations and shortcomings and propose some policies for the future. next time.

Keywords: *global value chain, processing industry, manufacturing, promotion policy*

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IMPROVE THE SOCIAL RESPONSIBILITY OF BUSINESSES IN VIETNAM NOW

Mai Phu Hop¹

ABSTRACT

The corporate social responsibility - CSR is commitment of business contribution to the sustainable economic development, through the work improve the quality life of the employees, their families, of the community and the whole society, a way that benefits both businesses as well as for the overall development of society. The implementation of good corporate social responsibility not only to help myself businesses for sustainable development, but also contribute to the sustainable development of society. Based on the overview of the great benefits of the businesses well implement of their responsibilities to society, and assessment the situation of overview implementation of social responsibility of businesses in Vietnam today, the author has proposed a some solutions mostly aimed improve CSR in Vietnam.

Keywords: CSR, internal CSR, businesses in Vietnam, the consumption culture.

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FACTORS AFFECTING CONSUMER LOAN SERVICE QUALITY AT VIETNAM COMMERCIAL BANKS

Trinh Thi Hang¹, Nguyen Thi Yen²

ABSTRACT

Commercial banks are an important financial intermediary for the entire economy. As the competitive environment becomes increasingly fierce, it becomes extremely crucial for banks to improve and expand business activities, especially lending activities - a major activity. In a context where businesses are facing many difficulties and banks' output is hindered, the consumer lending sector has even more opportunities to develop widely. To improve the operational efficiency of commercial banks, it is necessary to improve lending quality, especially for consumer lending activities. The study conducted an investigation and collected data from 309 customers for analysis, these are customers using consumer loan services at VCB, BIDV, Agribak, Vietinbank, VPBank, and Techcombank, which are the banks have a large market share in consumer lending activities in Vietnam. Based on the exploratory factor analysis (EFA) and linear regression analysis (MRA) models, the authors have identified scales and factors that impact the quality of consumer lending services. Research results show that the factors affecting service quality are Empathy, Tangibles and Assurance, Responsiveness, and finally Trust. This is an important basis for proposing solutions to improve the quality of consumer lending services at Vietnamese commercial banks in the coming period.

Keywords: Service quality, Consumer lending, Discovery factors, Linear regression...

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THE SOLUTIONS TO PROMOTE DIGITAL TRANSFORMATION FOR SMALL AND MEDIUM BUSINESS IN KON TUM PROVINCE

Phan Thi Thanh Truc¹, Pham Thi Mai Quyen², Dao Thi Ly Sa³

ABSTRACT

Digital transformation plays an important role in helping businesses improve production and business efficiency and competitiveness. In Kon Tum province, with more than 90% being small and medium-sized enterprises, this number of enterprises greatly contributes to the overall development of the local economy. The article focuses on assessing the current level of digital transformation of small and medium-sized enterprises, thereby serving as a basis for proposing solutions to promote business development in the future.

Keywords: *Digital transformation, small and medium-sized enterprises, Kon Tum*

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LENDING BASED ON AGRICULTURAL VALUE CHAINS IN VIETNAMESE COMMERCIAL BANKS: CURRENT SITUATION AND SOLUTIONS

Hoang Thi Thanh Huyen¹

ABSTRACT

According to the Development Strategy of the Vietnamese Banking Industry until 2025, the orientation towards 2030, as well as the Comprehensive National Financial Strategy until 2025 with an outlook to 2030, the development of credit for enterprises participating in value chains and supporting credit institutions to enhance the efficiency of value chain-linked lending in agricultural production is considered crucial. Therefore, it is evident that in the near future, the development of lending based on agricultural value chains in Vietnamese commercial banks still needs to be emphasized. From the general analysis of the current situation of lending based on agricultural value chains in Vietnamese commercial banks, this article provides some recommendations for Vietnamese commercial banks to develop lending based on agricultural value chains in the coming time.

Keywords: *Lending, value chains, agriculture, commercial bank*

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FINTECH, CROWD CAPITAL MOBILIZATION FOR SMALL AND MEDIUM ENTERPRISES IN VIETNAM EXPERIENCE FROM SINGAPORE

Nguyen Thi Anh Giang¹

ABSTRACT

For businesses, capital is a factor and a necessary premise for the formation and development of their business activities. There are many methods to raise capital, fintech crowdfunding is a new form - capital mobilization is done through an information technology platform that is an intermediary connecting investors with businesses. Currently, Vietnamese SMEs are growing in all industries, sectors of the economy, and localities. However, it is impossible not to acknowledge a major obstacle that exists for SMEs on the path to development - the constant lack of capital. The article studies the experience of developing crowdfunding fintech from Singapore, helping Vietnamese SMEs increase their access to capital through Crowdfunding.

Keywords: *Crowdfunding, small and medium enterprises, fintech*

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IMPACT OF FINTECH ON COMMERCIAL BANKS IN VIETNAM

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ABSTRACT

The financial market in recent years has witnessed the massive entry of Fintech companies - organizations providing new financial services on a high-tech application platform. The presence of this “new member” received a positive welcome from public and solid financial support from Investment funds, so the Fintech company is expected to be able to reshape the market structure in the future. From this reality, it is required that commercial banks need to change their business strategies, change their thinking and make decisions in order to maintain their inherent position as well as create new development motivation through connection and cooperation with Fintech companies. In this article, the author mainly focuses on analyzing some impacts between Fintech company and banks in Vietnam. The author makes some recommendations to enhance the effectiveness of cooperation between Fintech company and banks.

Keywords: *Fintech; financial market; commercial Bank; high technology*

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ARTIFICIAL INTELLIGENCE (AI) TECHNOLOGY AND ITS APPLICATIONS - INDISPENSABLE IN TEACHING AND LEARNING AT UNIVERSITIES

Nguyen Thi Bich Thuy¹

ABSTRACT

Artificial intelligence or artificial intelligence (AI), often abbreviated as AI, is the intelligence demonstrated by any artificial system. Artificial intelligence is the simulation of human intellectual processes by machines, especially computer systems, and as such, it is a set of computing techniques inspired by the way humans use nervous system and body to feel, learn and act. (Harkut and Kasat, 2019 [5]). Although we often hear about artificial intelligence associated with robots with human-like characteristics, in reality AI includes everything from Google search algorithms to high-tech weapons to applications in smartphones that we use every day. Currently, AI has been applied in many different fields such as banking, healthcare, heavy industry, business... and even in education. Many live learning software with the support of AI have been created, well received by both learners and teachers. AI applications in education are present every day, are increasing and are highly appreciated by learners for their effectiveness. Applying AI and applications of technological development to higher education is one of the contents of digital transformation in higher education to meet new requirements of training high-quality human resources.. The study examines the role of artificial intelligence in general education (AIEd) and its application in higher education, analyzes the benefits and challenges posed in the application process, and thereby proposes Some solutions in applying AI to teaching and learning at universities.

Keywords: Artificial intelligence, higher education, AIEd

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THE IMPACT OF AUDIT QUALITY ON FIRM PERFORMANCE OF NON-FINANCIAL COMPANIES LISTED ON THE VIETNAMESE STOCK MARKET

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ABSTRACT

Research examines the impact of audit quality on firm performance. The research sample is non-financial companies listed on the Vietnamese stock market during the 8-year period from 2012 to 2019. Using audit experience (Big4) and audit opinion as a proxy for audit quality and return on assets ROA is a measure of firm performance, the relationship between variables is determined through analysis regression. The research results show a significantly positive relationship between audit opinion and firm performance, and a significantly negative relationship between audit experience (Big4) and firm performance.

Keywords: *Audit quality, firm performance, listed companies*

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EFFECTIVELY APPLYING GREEN ACCOUNTING IN VIETNAMESE ENTERPRISES IN THE CONTEXT OF GLOBALIZATION

Nguyen Thi Dieu Thuy¹, Phan Thi Nhat Linh²

ABSTRACT

This research article explores the importance of effectively applying green accounting in Vietnamese businesses in the context of globalization. In addition to rapid economic growth and increasing integration into global markets, Vietnam faces a complex and often challenging balance between economic development and environmental responsibility that is becoming increasingly difficult. It is increasingly urgent. Green accounting, a specialized branch of accounting that goes beyond traditional financial reporting to include environmental and social impact, has emerged as a strategic tool to address environmental challenges and improve corporate transparency and international investment attraction. This article examines the challenges, opportunities, and best practices for implementing green accounting in Vietnamese businesses, highlighting the role of green accounting in achieving sustainable development goals and enhancing High competitiveness in the global arena.

Keywords: *Green accounting, environmental responsibility, globalization*

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APPLYING NEW TECHNOLOGY TO ACCOUNTING INFORMATION SYSTEMS: CHALLENGES AND SOLUTIONS

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ABSTRACT

The rapid development of digital technologies such as artificial intelligence (AI), big data, cloud computing, and the Internet of Things (IoT) has brought about significant changes in all fields worldwide and continued to open new opportunities for the future. The accounting information system is not an exception to this trend as it transfers from manual data processing to the use of computer software. This has posed many challenges for the accounting information system such as reporting to external entities, ensuring compliance, security, internal control, storage, and data processing capabilities as well as serving management activities. However, currently, software developers have applied emerging technologies in the accounting information system to address these issues. As a result, emerging technologies, and the accounting information system (AIS) become effective tools to assist businesses make strategic decisions and operate effectively.

Keywords: Accounting information systems, AIS, emerging technology, decision making.

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ACCOUNTING RESOURCES TRAINING IN DIGITAL CONVERSION

Nguyen Anh Tu¹

ABSTRACT

Digital transformation and digital applications have fundamentally changed the accounting and auditing practices and training in the world and in Vietnam. Digital transformation and digital applications have made accounting and audit faster, and more accurate to bring more values to stakeholders and the society. It is necessary for universities and training institutions to fundamentally change their training approaches, contents and methods. The output of these training activities should be accounting experts with comprehensive economic, financial and accounting knowledge and creative skills.

Keywords: *Online teaching model, digital transformation, accounting resources, AI.*

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ENVIRONMENTAL MANAGEMENT ACCOUNTING - CONCEPTS AND TECHNICAL METHODS

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ABSTRACT

Global warming, the depletion of nonrenewable resources, and the destruction of natural habitats affect both enterprises and mankind. The balance between the objective of generating business profits and social responsibility, conserving, and protecting the natural environment is the issue that businesses need to pay close attention to now more than ever. Enterprises need to adjust in all areas of business operations for that concern to become a reality. Enterprise also need to make adjustments to accounting because it serves as a source of economic and financial information for customers. Since then, environmental management accounting has developed to provide data on environmental costs and reports using auxiliary technical methods. These methods are Input/Output Analysis, Environmental Performance-Based Costing, and Life Cycle Costing.

Keywords: *Environmental management accounting, Input/Output Analysis, Environmental Performance*

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TRAINING ORIENTATION IN ENHANCING MANAGEMENT ACCOUNTING PROFESSIONAL COMPETENCIES IN THE ERA OF DIGITAL TECHNOLOGY

Nguyen Thi Hanh Duyen¹, Dao Thi Loan²

ABSTRACT

Digital technology, in general, and the Fourth Industrial Revolution, in particular, are increasingly exerting a significant impact on accounting as a whole and management accounting (MA) in particular. Currently, the application of achievements from the Fourth Industrial Revolution in the field of management accounting is becoming an inevitable trend. Given this context, accounting activities, especially in Vietnam, need adjustments to align with the pace of regional and global development. This article elucidates the role of management accounting and the influence of digital technology. It then provides directions for enhancing the professional competencies of management accountants to adapt to the changes in the current landscape.

Keywords: *Management accounting, professional competencies in management accounting, digital technology*

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IMPROVE THE QUALITY OF AUDIT HUMAN RESOURCES TRAINING IN THE CONTEXT OF DIGITAL TRANSFORMATION

Duong Thi Quynh Lien¹

ABSTRACT

International economic integration is a strong development trend in the world. To date, Vietnam has become a member of the ASEAN Economic Community, the Free Trade Agreement between the EU and Vietnam... The trend of international economic integration is in the development stage of the industrial revolution. technology 4.0. In that context, the audit industry also needs to change its approach, processes, methods and implementation tools. The fact that businesses are tending to use smart audit software, integrating multiple data systems, and using artificial intelligence in auditing requires human resources in the audit industry to also be changed to meet the needs of customers. Meet the requirements of business and society. The article addresses the impact of digital transformation on audit human resource training, thereby providing a basis for solutions to improve training quality in the current technology era.

Keywords: *Digital transformation, training, auditing, human resources, audit human resources*

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APPLYING ENVIRONMENTAL ACCOUNTING AT MANUFACTURING ENTERPRISES IN NGHE AN PROVINCE

Ho My Hanh¹, Dang Thuy Anh², Nguyen Thi Thanh Hoa³

ABSTRACT

Vietnam's 10-year socio-economic development strategy 2021-2030 is a sustainable economy on the basis of harmonizing cultural and social factors, especially balancing the economy with the environment and protecting the environment in the most responsible way. In the context of globalization, environmental protection is synonymous with limiting environmental risks, fulfilling social responsibility and ensuring sustainable business development. Environmental accounting information of a business is important for business management as well as providing information to other groups of related subjects. The article analyzed the current situation and proposed solutions to apply environmental accounting in manufacturing enterprises in Nghe An province.

Keywords: *environment, accounting information, manufacturing, enterprises*

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DEVELOPING CUA LO COASTAL TOURISM COMMENSURATELY WITH ITS POTENTIAL

Dang Thuy Anh¹, Ho My Hanh²

ABSTRACT

Cua Lo - Nghe An has a multitude of advantages and potential for tourism, yet it has not really developed adequately, neither leaving many marks nor becoming an attractive brand for domestic and foreign tourists alike. Tourism in Cua Lo Beach has achieved important results in recent years, but there are still many areas that need improvement. This article analyzes and evaluates the current coastal tourism situation in Cua Lo, thereby proposing solutions and recommendations to develop Cua Lo beach worthy of its potential.

Keywords: Beach, Developed, Tourism, Cua Lo

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DIGITAL ACCOUNTING: PLATFORM AND FUTURE TRENDS

Nguyen Hoang Dung¹

ABSTRACT

Industrial 4.0 with its digital technology platform has had a strong impact on changing the processes, methods and functions of accounting. The digital economy has had fundamental changes in management organization and decision-making in all fields. Digital accounting is an innovation, a remarkable development, whereby economic activities are recorded using digital technology. This article aims to analyze and propose digital accounting platform solutions. Based on the application of artificial intelligence, algorithms and robots to the economy, using a behavioral approach, the article also predicts the future trend of digital accounting.

Keywords: *Digital accounting, accounts, digital technology, platforms, trends.*

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**EXPERIENCE IN MOBILIZING INVESTMENT CAPITAL FOR TOURISM DEVELOPMENT
IN SOME LOCAL LOCALITY AND LESSONS FOR NGHE AN PROVINCE**

Nguyen Thanh Huyen¹

ABSTRACT

The article identifies investment capital mobilization as an important factor in tourism development in localities, including Nghe An province. The attention and focus of localities on mobilizing investment capital will help the tourism industry develop. This article summarizes the current situation of mobilizing investment capital for tourism development in domestic localities such as Quang Binh, Thanh Hoa and Lao Cai with resource characteristics similar to Nghe An province in the period 2016-2022. From there, lessons learned from mobilizing investment capital to develop tourism in Nghe An province in the coming time will be presented.

Keywords: *investment capital, Nghe An, tourism development*

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INSTITUTIONAL QUALITY, FISCAL DECENTRALIZATION AND GROWTH LOCAL: MULTI-DIMENSIONAL ANALYSIS IN VIETNAM

Bui Van Hien¹, Do Thi Phi Hoai²

ABSTRACT

With an approach from the perspective of institutional economics at the micro level, this study analyzes governance institutional aspects combined with socio-economic data of provinces and cities centrally run in Vietnam. The article shows that the quality of governance institutions has a causal relationship with the effective average income of workers. In addition, between groups with different GRDP levels, the influence of governance institutional quality is also different. Controlling corruption has a positive impact, but improving the quality of public services no longer has a positive impact on the growth of high-income provinces. Improving democracy indicators and policy quality still has good effects for the group of provinces with middle income levels. The positive influence of democracy and public service aspects on growth also appears in the group of low-income provinces.

Keywords: *Institutional quality, fiscal decentralization, local growth*

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DIGITAL TRANSFORMATION OF THE ACCOUNTING IN VIETNAM - CHALLENGES AND SOLUTIONS

Truong Thi Hoai¹

ABSTRACT

Accounting is one of the industries greatly affected by the 4.0 industrial revolution in general and the digital transformation trend in particular. Accordingly, accounting in businesses around the world and in Vietnam in the context of digital transformation applications is summarized through 5 technologies: Internet of Things (IoT), Artificial Intelligence (AI), Data Big Data, Cloud Computing, Blockchain. Digital transformation and applications have fundamentally changed accounting training and practice activities in the world and in Vietnam, helping it take place faster, more accurately, more efficiently, and bring more value. Some digital technologies are currently being applied by many businesses in the field of accounting such as: electronic invoice software, electronic accounting software, electronic sales software, electronic office software, etc. Digital technology impacts the process, methods, and functions of accounting activities to comply with IFRS International Financial Reporting. That shapes the trend and future of accounting in the 4.0 industrial revolution.

Key words: *digital transformation, accounting, internet of things (IoT), Artificial Intelligence (AI), Big Data, Cloud Computing (Cloud), Blockchain.*

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DEVELOPING SUSTAINABLE AGRICULTURE IN NGHE AN PROVINCE DURING THE INTEGRATION PROCESS

Nguyen Mai Huong¹, Nguyen Thi Tieng²

ABSTRACT

With its starting point as an agricultural province and the advantage of over 3/4 of its natural area being forestry land, Nghe An's agriculture in recent years has continued to prove to be the pillar of the province's economy achieving high growth rates and making an important contribution to ensuring social security. Despite achieving great successes and contributions to the economy, especially during the 2 years of the covid pandemic, but compared to development requirements in the new integration period, Nghe An agriculture is facing many challenges.: small and fragmented production, unable to create product chains with high price value; The agricultural production development model is mainly extensive growth, so efficiency and sustainability are limited, farmers' income and living standards are still low... Therefore, it is necessary to have synchronous solutions to develop agriculture in Nghe An province sustainably, moving towards large, comprehensive production, specifically: (i) Innovate the structure of investment in agricultural development and mobilize capital for investment in agricultural development, (ii) Improve the efficiency of state management of agriculture, (iii) Promote the application advances in science and technology and advanced production processes, (iv) Developing agricultural product markets, (v) Actively innovating forms of production organization.

Keywords: *Nghe An, sustainable agricultural development, integration*

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POTENTIAL AND SOLUTIONS FOR SUSTAINABLE DEVELOPMENT OF THE MARINE ECONOMICS OF NGHE AN DURING THE INTEGRATION PROCESS

Nguyen Thi Tieng¹, Nguyen Mai Huong²

ABSTRACT

Nghe An is a province, which has much potential to develop the marine economics. The province's sea and coastal areas contain many advantages such as favorable geographical location, rich marine biological resources, inlet systems along the coastline, and abundant labor resources. Marine economic can help develop marine tourism, shipping services, economic zone developments, coastal industrial parks, aquaculture and exploitation. However, the contribution of the marine economy is not commensurate with its inherent potential. The article analyzes the potential and current status of marine economic development as well as points out limitations in the process of sustainable development of Nghe An. Hence, proposing some solutions to promote sustainable development of Nghe An marine economic sectors in the process of international integration.

Keywords: *Sustainable development, marine economics, Nghe An, integration.*

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SITUATION OF DIGITAL TECHNOLOGY APPLICATION IN ACCOUNTING AT ENTERPRISES IN VIETNAM

Pham Thi Thuy Hang¹

ABSTRACT


Industry 4.0 is opening a new era - the era of digital technology, connecting globally, bringing development opportunities to all industries and fields; In which, the accounting sector is most clearly affected. When applying digital technology, accounting work is not limited by geographical distance and is being interested by many businesses today. However, not all businesses have enough physical facilities, human resources, finance, as well as digital thinking to digitize accounting work. Deploying the application of digital technology to accounting in businesses is a complicated process. Therefore, the objective of this study is to show the current situation of applying digital technology to accounting in enterprises in Vietnam in the current period.

Keywords: *Digital technology; Accounting; Industrial revolution 4.0*

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