



## THE SECOND INTERNATIONAL CONFERENCE ON SCIENTIFIC, ECONOMIC AND SOCIAL ISSUES

### DIGITAL TRANSFORMATION, COOPERATION AND GLOBAL INTEGRATION IN THE NEW NORMAL

#### SPONSORS

**Sacombank**  
Đồng hành cùng phát triển



FINANCIAL PUBLISHING HOUSE

## TABLE OF CONTENT

### APPLICATION OF TECHNOLOGY AND BIG DATA IN THE FIELDS OF FINANCE, ACCOUNTING AND AUDITING IN THE CONTEXT OF GLOBALIZATION

BANK RUN AND SILICON VALLEY BANK .....	1
Lam Dang Xuan Hoa, Ho Minh Khoa, Huynh Vo Nhat Linh .....	1
BIG DATA AND INTELLECTUAL PROPERTY RIGHTS.....	14
Le Thi Minh, Vo Trung Hau .....	14
THE EFFICIENCY OF THE INTERNAL CONTROL SYSTEM IN RISK MANAGEMENT AT THE NAM A COMMERCIAL JOINT STOCK BANK .....	23
Truong Thanh Loc, Tran Ngoc Thanh.....	23
VIETNAM - AUSTRALIA ECONOMIC AND TRADE COOPERATION IN THE NEW NORMAL: OPPORTUNITIES AND CHALLENGES FOR VIETNAMESE INVESTORS.....	30
Nhu Nguyen Phuc Quynh*, Anh Nguyen Thi Nguyet, Duy Nguyen Anh .....	30
IMPACTS OF CREDIT GROWTH AND CREDIT RISK ON THE PROFIT OF VIETNAM JOINT STOCK COMMERCIAL BANKS .....	43
Dao Le Kieu Oanh*, Tran Thi Huong Ngan .....	43
FACTORS AFFECTING CUSTOMERS' DECISIONS TO USE E-BANKING AT JOINT STOCK COMMERCIAL BANKS IN HO CHI MINH CITY .....	57
Nguyen Duy Khanh <sup>1</sup> , Pham Quoc Tham <sup>2</sup> .....	57
HOW CHINA_USA POLITICAL TENSIONS AFFECT STOCK MARKET RETURN OF CHINA AND THE USA? A QUANTILE VAR CONNECTEDNESS APPROACH .....	70
Hao Wen Chang <sup>1</sup> , Tsangyao Chang <sup>2</sup> and Mei-Chih Wang <sup>3</sup> .....	70
BANKING HUMAN RESOURCES BEFORE THE DEVELOPMENT OF ARTIFICIAL INTELLIGENCE AI .....	92
Nguyen Huynh Chi.....	92
IMPROVE THE QUALITY OF TRAINING THROUGH IMPROVEMENT OF STUDENT TESTING AND ASSESSMENT – CASE IN ACCOUNTING BRANCH, UNIVERSITY OF ECONOMICS AND FINANCE .....	102
Thuy Thi Ha .....	102
ACTIVITIES OF DIGITAL TRANSFORMATION IN VIETNAMESE COMMERCIAL BANKS: AN OVERVIEW DURING THE COVID-19 RECOVERY PERIOD.....	109
Nguyễn Thị Quỳnh Châu, Đào Lê Kiều Oanh .....	109
OPPORTUNITIES AND CHALLENGES FOR VIETNAM IN ATTRACTIVE FDI IN GLOBAL MINIMUM CORPORATE TAX IMPLEMENTATION .....	117
Ngo Hoang Thong .....	117

IMPACTS OF STATE OWNERSHIP AND BUSINESS CHARACTERISTICS ON TAX AVOIDANCE: EVIDENCE IN VIETNAM.....	128
Huyen Ngoc Nguyen, Thanh Dan Bui .....	128
RUSSIA'S IMPACTS AND SCENES ON BEING BANNED FROM SWIFT .....	143
Lam Dang Xuan Hoa <sup>1</sup> , Phan Ngoc Anh <sup>2</sup> .....	143
THE ROLE OF ACCESS TO FINANCE AND THE ENTREPRENEURIAL INTENTION OF YOUNGERS IN THE SOUTHWESTERN PROVINCE, VIETNAM.....	151
Vu Truc Phuc*, Nguyen Dang Hat, Nguyen An Phu, Dao Le Kieu Oanh .....	151

## **DIGITAL ECONOMY IN VIETNAM, TRENDS AND POTENTIABILITY**

DEVELOPING SMART HOME MODEL FOR APARTMENTS IN HO CHI MINH CITY BASED ON INTERNET OF THINGS (IoT) TECHNOLOGY .....	182
Dang Thanh Thuy <sup>1</sup> , Nguyen Thanh Dien <sup>2</sup> .....	182
TRANSPARENCY OF ACCOUNTING INFORMATION OF CONSTRUCTION ENTERPRISES IN HO CHI MINH CITY – CASE STUDY OF APPLICATION OF ACCRUAL ACCOUNTING .....	193
Truong Thanh Loc <sup>1*</sup> , Pham Thi Yen Nhi <sup>2</sup> .....	193
FACTORS AFFECTING THE QUALITY OF FINANCIAL STATEMENTS OF MANUFACTURING ENTERPRISES IN HO CHI MINH CITY .....	207
Truong Thanh Loc <sup>*</sup> , Dang Nguyen Tuong Han, Nguyen Ngoc Mai Phuong, Nguyen Thi Quynh Huong .....	207
THE CRITICAL FACTORS OF COLLEGE STUDENTS' INTENTION TO USE METAVERSE TECHNOLOGY FOR SUBJECTS RELATED TO IMPORT-EXPORT LEARNING .....	221
Van Thuy Nguyen Ho, Chau The Huu, Luan Thanh Nguyen <sup>*</sup> .....	221
CONSUMER PERCEPTION ABOUT THE SUSTAINABILITY COMMITMENT OF LUXURY BRANDS IN VIETNAM AND CHINA MARKETS.....	233
Tran Minh Tu <sup>1</sup> .....	233
INFLUENCE OF WOM AND EWOM IN MAKING DECISION BUYING GOODS .....	247
Doan Anh Tu <sup>1</sup> , Kim Phi Rum <sup>2</sup> , Nguyen Pham Hai Ha <sup>3</sup> .....	247
DIGITAL ECONOMY AND DEVELOPMENT POTENTIAL IN VIETNAM.....	257
Hoang Thi Chinh, Nguyen Hoang Phan .....	257
BLOCKCHAIN APPLICATION IN MODERN LOGISTICS: INTERNATIONAL EXPERIENCE AND SOME RECOMMENDATIONS FOR VIETNAM .....	266
Nguyen Nu Tuong Vi.....	266
FACTORS AFFECTING THE DEVELOPMENT OF THE DIGITAL ECONOMY IN VIETNAM .....	272
Vo Tien Si .....	272
LEGAL FRAME FOR THE OPERATION OF THE REAL ESTATE BUSINESS UTILIZING THE BLOCKCHAIN PLATFORM IN VIETNAM.....	284
Le Thi Khanh Linh.....	284

## **DIGITAL TRANSFORMATION – COOPERATION – GLOBAL INTEGRATION IN BUSINESS**

FACTORS INFLUENCING BUSINESS ACCEPTANCE OF INDUSTRY 4.0 TECHNOLOGY APPLICATIONS IN DONG NAI PROVINCE.....	291
Thanh-Thu Vo*, Minh-Huong Tang.....	291
DIGITAL ORIENTATION, INNOVATION CAPABILITY AND FIRM PERFORMANCE: A PROPOSAL RESEARCH MODEL .....	298
Nguyen Van Hau .....	298
PREDICTION OF STUDENT'S BEHAVIORAL INTENTION TO USE SMART LEARNING ENVIRONMENT: A COMBINED MODEL OF SELF-DETERMINATION THEORY AND TECHNOLOGY ACCEPTANCE .....	309
Nguyen Thi Hai Binh <sup>1</sup> , Dao Y Nhi <sup>2</sup> , Nguyen Thanh Luan <sup>3</sup> , Dang Quan Tri <sup>4</sup> .....	309
THE PEDAGOGICAL IMPACT OF GRAMMARLY ON EFL WRITING COMPETENCY: AN EMPIRICAL INVESTIGATION IN HIGHER EDUCATION CONTEXT. ....	323
Nguyen Thi Hong Lien <sup>1</sup> , Nguyen Truong Gia Minh <sup>2</sup> , Nguyen Ngoc Vu <sup>3*</sup> .....	323
FACTORS AFFECTING PURCHASING DECISION OF THE YOUTH ON TIKTOK .....	336
Ngoc Pham <sup>1</sup> , Thanh Cong Tran*.....	336
FACTORS AFFECTING OCCUPATIONAL SAFETY BEHAVIORS OF WORKERS DIRECT PRODUCTION AT CU CHI POWER COMPANY.....	345
Minh Luan Le, Thi Trang Tran.....	345
CORPORATE SOCIAL RESPONSIBILITY AND EMPLOYEES' ORGANIZATIONAL CITIZENSHIP BEHAVIOUR.....	355
Nguyen Xuan Hung <sup>1</sup> , Ha Le Thu Hoai <sup>1</sup> , Nguyen Huu My Truc <sup>2&amp;3</sup> , Pham Tan Nhat <sup>2&amp;3</sup> .....	355
THE INNOVATION CAPACITY - THE ROLE OF LEADERS OF SMALL AND MEDIUM ENTERPRISES IN HO CHI MINH CITY, VIETNAM.....	365
Huynh Nhut Nghia .....	365
PEOPLE'S THOUGHTS ON THE IMPACT OF ARTIFICIAL INTELLIGENCE ON BUSINESS .....	376
Ton Nguyen Trong Hien, Bui Tuyet Anh .....	376
FACTORS AFFECTING BRAND SWITCHING INTENTION IN THE CONTEXT OF HIGHER EDUCATION IN VIETNAM .....	382
Ly Dan Thanh, Nguyen Phu Quoi, Tran Hoang Nam, Vo Hong Son, Nguyen Ngoc Thuy Tien .....	382
ENHANCE THE DIGITAL COMPETITIVENESS .....	398
Tran Quang Canh, Hoang Thi Chinh.....	398

ASSESSING PATIENT SATISFACTION (BRAND) AFTER THE COVID-19 PANDEMIC AT THU DUC CITY HOSPITAL.....	408
Nguyen Hoang Dung <sup>1*</sup> , Nguyen Huynh Bao An <sup>2</sup> , Van Phuong Trang <sup>2</sup> .....	408
INDUSTRIAL AND HUMAN RESOURCES FORM THE FOUNDATION FOR BINH DUONG'S SUSTAINABLE ECONOMIC DEVELOPMENT .....	408
Hoang-An Nguyen .....	417
IMPACT OF ORGANIZATIONAL FAIRNESS ON THE EMPLOYEES' KNOWLEDGE SHARING IN TRAVEL AND TOURISM ENTERPRISES IN HO CHI MINH CITY .....	426
Le Thi Nhu Quynh <sup>1,2</sup> , Le Thi Giang <sup>2</sup> , Truong Quang Dung <sup>1</sup> .....	426
THE EFFECT OF PERSONAL MOTIVATION ON THE TACIT KNOWLEDGE SHARING BEHAVIOR OF 5-STAR HOTELS' EMPLOYEES IN HO CHI MINH CITY .....	440
Le Thi Giang, Nguyen Bach Hoang Phung.....	440
DIGITAL COMPETITIVENESS AND OPERATIONAL EFFICIENCY OF ENTERPRISES IN THE DIGITAL ERA: THE CASE OF VIETNAMESE ENTERPRISES .....	453
Diep Nguyen Thi Ngoc <sup>1*</sup> , Canh Quang Tran <sup>2</sup> , Anh Bach Hoang Ngoc <sup>1</sup> .....	453
FACTORS INFLUENCING PARENTS' SELECTION OF PRIVATE PRESCHOOLS IN THU DUC CITY .....	466
Thi-Trang Tran <sup>1</sup> , Thi-My-Dung Pham <sup>2</sup> , Thi-Bich-Diep Le <sup>1*</sup> .....	466

## **RECOVERY COMMUNICATIONS IN THE TOURISM AND HOSPITALITY INDUSTRY AFTER THE COVID-19 PANDEMIC**

DEVELOPING A SPIRITUAL TOURISM DESTINATION IMAGE MEASUREMENT SCALE OF AN GIANG .....	474
Nguyen Vuong Hoai Thao <sup>1</sup> , Nguyen Quyet Thang <sup>2</sup> .....	474
PROSPECTS OF VIRTUAL REALITY TOURISM APPLICATION IN VIETNAM TOURISM PROMOTION .....	487
Nguyen Thi Hong Ha, Pham Thi Huong Giang.....	487
PERSONALIZATION TRAVEL TRENDING IN HO CHI MINH CITY IN THE CONTEXT OF POST COVID-19 .....	497
Duong Bao Trung.....	497
IMPACTS OF MEDIA ON CUSTOMERS' DECISION TO CHOOSE FOOD AND BEVERAGE SERVICES POST THE COVID-19 PANDEMIC .....	511
Nguyen Thi Bich Van .....	511
DIGITAL TRANSFORMATION APPLICATION TO PROMOTE THE RECOVERY AND DEVELOPMENT OF INBOUND TOURISM IN HO CHI MINH CITY .....	521
Tran Trong Thanh .....	521
VIETNAM TOURISM AFTER COVID-19 PANDEMIC .....	527
Nguyen Hoang Phan <sup>1</sup> , Hoang Thi Chinh <sup>2</sup> .....	527
NAVIGATING THE EVOLVING LANDSCAPE OF SOCIAL MEDIA DATA MINING AND PRIVACY .....	537
Pham Thai Hien .....	537
THE CORRELATION BETWEEN STUDENT SELF-REPORTED GENERAL WELL-BEING AND PERCEIVED SUPPORT FROM FRIENDS, TEACHERS, AND UNIVERSITY .....	545
Virginia Kelsey <sup>1</sup> , Đặng Thị Mai Ly <sup>2*</sup> , Nguyễn Anh Khoa <sup>2</sup> , Nguyễn Văn Tường <sup>2</sup> .....	545

## **DIGITAL VERSUS NON- DIGITAL**

PROVIDING CONVENIENCE TO CUSTOMERS IN THE DIGITAL MARKETING ERA: OBSERVATIONS FROM COMMERCIAL BANKS IN HO CHI MINH CITY .....	556
Nguyen Quang Trung .....	556
VIRTUAL REALITY: AN INNOVATIVE TOOL IN TOURISM EXPERIENTIAL MARKETING .....	564
Thanh Nguyen Ngoc Le <sup>1</sup> , Khuong Thanh Nguyen <sup>2</sup> .....	564
THEORETICAL CONCEPTS OF STRATEGIC POSITIONING FOR PLACE BRANDING: A CASE STUDY OF DONG THAP PROVINCE .....	580
Phan Bao Giang.....	580
LITERATURE REVIEW ON THE IMPACT OF DIGITAL MARKETING ON VIETNAM'S SMALL AND THE MEDIUM BUSINESS ENTERPRISES (SMEs) .....	587
Lê Kim Nguyên * .....	587



## **CHALLENGES FACED BY TEACHERS IN NON-TRADITIONAL EDUCATION**

PROPOSE AN ONLINE TEACHING COMPETENCE SCALE FOR UNIVERSITY LECTURERS .....	596
Duong Thi Kim Oanh*, Dang Thi Dieu Hien .....	596
EXAMINE USAGE OF LEARNING MANAGEMENT SYSTEMS (LMSS) BY FACULTY STAFF AT UNIVERSITY OF ECONOMICS (UEF) AND FINANCE WITH EXPANDED TECHNOLOGY ACCEPTANCE MODEL (TAM).....	608
Ha Truong Minh Hieu, Ngo Minh Hai*, Mach Tran Huy.....	608

**DIGITAL TRANSFORMATION**  
**AN INDISPENSABLE EVOLUTION FOR SUSTAINABLE CORPORATES**

FACTORS AFFECTING THE APPLICATION OF STRATEGIC MANAGEMENT ACCOUNTING AT MANUFACTURING ENTERPRISES IN BINH DUONG PROVINCE .....	618
Truong Thanh Loc <sup>1*</sup> , Nguyen Thi Thanh Truc <sup>2</sup> .....	618
HRM DIGITAL TRANSFORMATION: TAKING A ROAD OF SUCCESSION PLANNING ..	629
Trương Phan Hoàng Anh, Giang Ngọc Anh.....	629
THE IMPLICATION OF CONTACTLESS SERVICE AS A TOOL TO IMPROVE CUSTOMER REVISIT INTENTION .....	640
Linh, Nguyen Duy Yen* .....	640
TOURISM BRAND LOVE IN THE DIGITAL AGE: THE ROLE OF ONLINE TOURIST EXPERIENCES, TOURIST-BRAND RELATIONSHIP QUALITY AND SUSTAINABILITY .....	651
Thanh Nguyen Ngoc Le .....	651
CONDUCTING FOCUS GROUPS IN CROSS-CULTURAL SCHOLARSHIP OF TEACHING AND LEARNING (SoTL): A COMPARATIVE CASE STUDY .....	662
Punithan Moganathas <sup>1</sup> , Jenny Hill <sup>2</sup> , Andy V.-M. Kok <sup>2</sup> , Matt Barr <sup>2</sup> , Ruffin Relja <sup>2*</sup> , Philippa Ward <sup>2</sup> , Duong Tran Quang Hoang <sup>3</sup> , Quynh Phuong Tran <sup>3</sup> .....	662
LEVERAGING DIGITAL TRANSFORMATION FOR SUSTAINABLE CORPORATE EVOLUTION IN VIETNAM .....	677
Nguyen,Tan Dat <sup>1</sup> , Le,Dinh Thang <sup>2</sup> .....	677

## INFORMATION TECHNOLOGY AND APPLICATIONS

FB-PROPHET MODEL FOR TIME SERIES FORECASTING IN SALES .....	691
Thanh Cong Tran .....	691
USING AI CODE IN C# PROGRAMMING .....	698
Nguyen Ha Giang.....	698
DETERMINANTS OF CONTINUANCE USAGE INTENTION OF MOBILE FOOD ORDERING APPLICATIONS (MFOAS) AMONG VIETNAMESE USERS: THE MEDIATING ROLE OF E- SATISFACTION .....	705
Lam Hoang Phuong <sup>1*</sup> , Nguyen Thi Kim Lien <sup>2</sup> , Tien Hung Nguyen <sup>3</sup> , Vinh Long Nguyen <sup>4</sup> .....	705
DECODING MARKETING INSIGHT: INSIGHT FROM OUTSIDE.....	718
Hoàng Thị Hằng, Trần Thành Công* .....	718
DIGITAL DISRUPTION AND DATA SECURITY: HOW FINTECH IS RESHAPING BANKING ...	724
Hoàng Văn Hiếu, Trần Ngọc Thiên Ngân.....	724

## **TRENDS AND ISSUES IN ENGLISH LANGUAGE EDUCATION AND RESEARCH**

EFL LEARNERS' ATTITUDES AND LEARNING ENGAGEMENT IN COMMUNICATIVE GAME-BASED GRAMMAR TEACHING .....	736
Nguyen Thi Thanh Huyen <sup>1</sup> , Tran Quoc Thao <sup>2</sup> .....	736
APPROACHES TO TEACHING L2 LISTENING:.....	749
CLOSING THE GAP BETWEEN REAL-LIFE AND CLASSROOM-BASED LISTENING .....	749
Luu Thi Mai Vy .....	749
DEFINING ROLES OF STUDENT ENGAGEMENT IN THE 21ST CENTURY LANGUAGE CLASSROOM .....	755
Ho Xuan Tien, Duong My Tham.....	755
EFL STUDENTS' ATTITUDES AND LEARNING INVESTMENT IN PORTFOLIO - BASED ENGLISH WRITING LEARNING: A LITERATURE REVIEW .....	763
Ly Gia Huy <sup>1</sup> , Tran Quoc Thao <sup>2</sup> .....	763
EXPLORING EFL LEARNER IDENTITIES IN PROJECT-BASED LANGUAGE LEARNING AT A HIGH SCHOOL IN AN GIANG PROVINCE .....	774
Nguyen Hong Thien <sup>1</sup> , Tran Quoc Thao <sup>2</sup> .....	774
THE VALUES OF SYNTACTIC COMPLEXITY IN ACADEMIC WRITING: A LITERATURE REVIEW .....	791
THE ISSUE OF AMBIGUITY IN THE ENGLISH LANGUAGE.....	801
Nguyen Dinh Tuan .....	801
RESEARCH PERSPECTIVES ON JUNIOR HIGH SCHOOL EFL STUDENTS' MOTIVATION IN ENGLISH LANGUAGE LEARNING .....	812
Huynh Thanh Nhon <sup>1</sup> , Tran Quoc Thao <sup>2</sup> .....	812
EXPLORING THE INFLUENCE OF WRITING ANXIETY ON VIETNAMESE ESL UNDERGRADUATES' WRITING PERFORMANCE: A QUANTITATIVE STUDY.....	821
Nguyen Ngoc Nguyen, Nguyen Hoang Phan.....	821
THE APPLICATION OF THE “FLIPPED CLASSROOM” MODEL IN TEACHING ENGLISH IN THE VIETNAMESE UNIVERSITY EDUCATION ENVIRONMENT .....	838
THE USE OF RESOURCE MANAGEMENT STRATEGIES IN EFLFLIPPED CLASSROOMS .....	847
Nguyen Quynh Thao Vy <sup>1,*</sup> , Duong My Tham <sup>2</sup> .....	847
INSIGHTS INTO ENGLISH MAJOR STUDENTS' USE OF PHRASAL VERBS IN ACADEMIC WRITING.....	860
Do Thi Thanh Thuy, Tran Quoc Thao .....	860

## **LAW IN THE CONTEXT OF INTERNATIONAL INTEGRATION**

LEGALISING INTELLECTUAL PROPERTY INFRINGEMENTS IN RUSSIA – A WAR TACTIC IN THE CONTEXT OF RUSSIA’S INVASION OF UKRAINE.....	869
Bui Thi Hong Ninh* .....	869
MODEL OF ASSET REGISTRATION WORLDWIDE AND LESSONS FOR VIETNAM IN IMPROVING ASSET REGISTRATION LAWS.....	880
Vu Anh Sao <sup>1,2</sup> , Nguyen Thi Xuan Mai <sup>2</sup> .....	880
LEGAL ISSUES ARISING FROM THE DEVELOPMENT, IMPLEMENTATION, AND USE OF ARTIFICIAL INTELLIGENCE (AI) - INTERNATIONAL EXPERIENCES AND LESSONS FOR VIETNAM .....	887
Le Hoang Minh Huy*, Nguyen Thi Thu Ha, Dao Trong Duc, Ky Dieu Linh, Bui Thi Thuy Linh, Nguyen Nam Trung.....	887
SOUTH KOREA’S EXPERIENCES ON PROPERTY REGISTRATION LAW - LESSONS FOR VIETNAM .....	896
Vu Anh Sao, Pham Huynh Bao Oanh.....	896
THE RISE OF REMOTE WORK: LEGAL CHALLENGES AND IMPLICATIONS FOR EMPLOYMENT LAW IN VIETNAM .....	903
Nguyen Thi Xuan Mai <sup>1</sup> , Nguyen Thi Ngoc Loan <sup>2</sup> .....	903
CHALLENGES AND RECOMMENDATIONS FOR THE LEGAL FRAMEWORK IN THE EMERGING AGE OF ARTIFICIAL INTELLIGENCE.....	910
Nguyen Thi Thu Trang .....	910
THE IMPACTS OF GLOBAL MINIMUM TAX ON FOREIGN DIRECT INVESTMENT (FDI) CORPORATIONS IN VIETNAM.....	921
Trần Ngọc Thanh <sup>1</sup> .....	921
CROSS-BORDER E-COMMERCE ACTIVITIES AND TAX MANAGEMENT ISSUES .....	933
Le Huynh Phuong Chinh, Ngo Thi Khanh Linh, Pham Ngoc Lan Anh.....	933
EXPERIENCE IN KOREA AND CHINA ON TAX MANAGEMENT FOR CROSS-BORDER E-COMMERCE ACTIVITIES .....	941
Duong Anh Son <sup>1</sup> , Tran Vang Phu <sup>2</sup> .....	941
LEGAL PERSPECTIVE ON REGULATIONS RALATED TO PERSONAL INCOME TAX WHEN EARNING INCOME THROUGH E-COMMERCE PLATFORMS IN VIETNAM, TAKING THE CASE OF INDIVIDUALS DOING BUSINESS THROUGH TIKTOK APPLICATION.....	946
Nguyen Duc Tri <sup>1</sup> , Hoang Minh Châu <sup>2</sup> .....	946
THE COMPATIBILITY ON THE SCOPE OF MUTUAL LEGAL ASSISTANCE (MLA) IN CRIMINAL MATTERS AND THE CONDITIONS OF REFUSAL MLA IN CRIMINAL MATTERS BETWEEN VIETNAMESE LAW AND INTERNATIONAL TREATIES WHICH VIETNAM HAS SIGNED. ....	956

Pham Huynh Bao Oanh.....	956
TAX POLICY FOR E-COMMERCE OF COUNTRIES IN THE WORLD AND RECOMMENDATIONS TO VIETNAM.....	967
Nguyen Thanh Minh Chanh, Ha Thi Van Anh, Pham Lam Tam Nhu .....	967
LEGAL REGULATIONS FOR ENTERPRISE OBLIGATIONS TO PROVIDE INFORMATION ON E-COMMERCE PLATFORM .....	974
Truong Kim Phung*, Nguyen Hoang Chuong .....	974
“ROBOT TAX” – RECOMMENDATIONS FOR VIETNAM.....	981
Gian Thi Le Na, Pham Phuong Doanh.....	981
WTO APPELLATE BODY REFORM IN THE CONTEXT OF ESCALATING GEOPOLITICAL TENSIONS.....	988
Nguyen Nam Trung.....	988

## DIGITAL ECONOMY AND DEVELOPMENT POTENTIAL IN VIETNAM

*Hoang Thi Chinh, Nguyen Hoang Phan*

*Ho Chi Minh City University of Economics and Finance*

*Van Lang University*

*chinhht@uef.edu.vn*

### **Abstract**

*Based on studying common issues of the digital economy such as concepts, roles, influencing factors and identifying results and existing aspects as well as analyzing development potentials, the group of authors has proposed a number of solutions to overcome the existing problems, exploit the full potential, make the digital economy in Vietnam develop better, create motivation for the whole economy.*

**Keywords:** *Digital economy, digital transformation, telecommunications*

### **1. Introduction**

Digital economy, digital transformation ... is an inevitable trend in the economic development and all aspects of social life nowadays and in the coming years in the context of the strong development of science and technology and the industrial revolution. Vietnam is no exception. At a low-medium level of economic development and a low technology level, can we effectively implement and build a digital economy? That is a question that many people still wonder about. Therefore, the need for understanding of the digital economy, its characteristics and benefits, as well as the potential for digital economic development in Vietnam, is crucial and requires further research, to figure out solutions to exploit the potential and promote the digital economy in Vietnam to achieve stronger and more sustainable development.

### **2. Literature Review and Methods**

#### **2.1 Literature Review**

##### **2.1.1 The concept of digital economy**

According to the Oxford Digital Economy Working Group, a Digital Economy is an economy that operates mainly on digital technology, especially electronic transactions conducted through the Internet (Le Minh Truong, 2022)

According to Decision No. 411/QĐ-TTg signed on March 31, 2022 by the Prime Minister approving the national strategy to develop digital economy and digital society to 2025, with orientation to 2030, the digital economy is "economic activities that use digital technology and digital data as the main inputs, use digital environment as the main operating space, and uses information and telecommunications technology to increase productivity, business model innovation and economic structure optimization" (Law gazette).

According to Dahlman et al., digital economy is the amalgamation of a number of common technologies and socio-economic activities through the internet and related technologies, including infrastructure (broadband), routers, devices (computers, smartphones), applications (google, Salesforce) and functionality (internet of things, cloud analytics) (Dahlman, 2016)

Thus, it can be seen that the digital economy is an economy that uses digital information, digital knowledge, digital technology, digital data..., that is, covers everything to distribute resources, contributing to high quality economic growth.

##### **2.1.2 Digital Economy components**

The digital economy has 3 components, also known as 3 main actions, which are: ICT Digital Economy, Platform Digital Economy and Sectoral Digital Economy

The **ICT digital economy** is the information technology and telecommunications service industry, a driving force for the development of other industries.

The **platform digital economy** is the development of a digital platform, expanding the connection of the business digital ecosystem, helping to create breakthrough growth and uncover new potentials.

The **sectoral digital economy** is digital economic activity in key industries and fields, strengths of provinces and cities.

With the above 3 components, it is clear that digital transformation is one of the most important drivers for developing a sustainable digital economy. When companies and businesses undergo digital transformation, the economy will also be transformed, creating clear competitive advantages.

### **2.1.3 The role of the digital economy**

First, thanks to the digital economy, people can access the entire market quickly and easily. In the traditional economy, if one wants to sell a certain item, due to geographical location, the seller can only reach tens or hundreds of buyers. In the digital economy, through e-commerce, sellers can simultaneously reach millions of consumers around the world.

The digital economy increases production and business efficiency because it saves all costs thanks to the transmission over the Internet, contributing to the saving of travel costs, transportation time, etc.

The traditional economy relies on the exploitation of resources while these resources are gradually depleted. Meanwhile, the digital economy exploits human knowledge, which is increasingly proliferating. For that reason, the digital economy not only helps increase labor productivity, contribute to economic growth, but also be a driving force for sustainable development, avoiding resource depletion and environmental pollution.

Because the cost of participating in the digital economy is low, it should create conditions for all types of businesses, regardless of size, strength, weakness; localities regardless of distance; countries, regardless of being rich or poor, etc., to be accessible. In that way, the digital economy contributes to shortening the gap between business entities, between industries and localities in a country, between classes of population and even between countries on a global scale. It is clear that the digital economy contributes to sustainable development even regarding social issues.

The development of a digital economy creates conditions for people to put an end to the use of cash, reduces corruption through transparent online activities, and helps control the economy.

The digital economy requires businesses to renovate the traditional production and business processes into an ecosystem model, linking from production, trade to use, thereby increasing labor productivity and efficiency.

### **2.1.4 Factors affecting the digital economy**

First, it is crucial to mention telecommunications infrastructure - information technology. To develop the digital economy, it is necessary to develop digital infrastructure. Thus, digital infrastructure must always be one step ahead. But to develop digital infrastructure, it is required to develop telecommunications and information technology infrastructure, that is, to master broadband infrastructure, including 5G equipment, the level of mobile phone equipment for people to they can participate in digital infrastructure anytime and anywhere. Thus, telecommunications and information technology infrastructure can be considered as the most important infrastructure for the development of the digital economy.



Next, it is necessary to mention government policies related to the digital economy, digital technology, the Internet ... in the direction of creating all the most favorable conditions for the digital economy and related fields to develop well, thereby increasing global competitiveness, so that Vietnamese people can start their own businesses right in their own country. Moreover, from that point, Vietnam can become also an attractive place to attract technology talent in the world.

The third factor is that the government must be the leader in digital transformation through building a strong e-government to create the most favorable conditions for businesses and people to participate in the fields related to digital economy.

The final element is human factor. Training a team of work force to be able to meet the requirements of a digital economy is a prerequisite. That not only requires workers to be good at their expertise but also master technology. The introduction of new subjects "Digital economy" in some universities recently is a positive sign of this transition.

### **2.1.5 The transition to the digital economy**

Based on the theoretical basis and practical experience in many countries, the transition to a digital economy can take place on the following three basic steps:

Step 1: Accelerate the digitization of fields and industries, accelerate digital transformation in the government and enterprises as well as in the society to increase operational efficiency, increase labor productivity and create new growth opportunities.

Step 2: Use digitization as a domestic and global competitive advantage.

Step 3: Looking towards a comprehensive digital economy, all fields need to be digitized, forming new generation digital industries. These new industries will be the growth engine for the whole economy.

### **2.2 Research Methods**

The research method used in the article is mainly qualitative method with traditional tools such as: descriptive statistics, analytical statistics, comparison, inference, and inductance... We use secondary data obtained from the Ministry of Information and Communications, Vietnam's white paper on information and communication technology over the years, ranking of the United Nations Telecommunications Infrastructure Index over the years, documents of the Party and the government related to digital economy, digital transformation, articles and research works of many authors published in journals, scientific conferences on digital economy.

## **3. Results and Discussion**

### **3.1 Achievements in the past time**

In Vietnam, the digital economy has only appeared since the late 1990s when the Internet was present in Vietnam and popularized in the late 2000s, when the density of smartphone usage reached 50% and especially accelerated with the arrival of the industrial revolution 4.0 in the second half of the 2010s.

According to the Report "Southeast Asia Digital Economy 2020", the growth rate of the digital economy in Vietnam has always grown at a speed of double digits, leading the region along with Indonesia. If in 2015, the value of the digital economy in Vietnam only reached 3 billion USD, by 2020 it has increased to 14 billion USD, including fields such as: e-commerce, online travel, online communication online and technology car. In which, e-commerce accounted for the highest proportion and also grew the fastest. In the period 2015-2019, the average growth rate was 25.4%, the revenue scale increased by 2.5 times compared to 2015 (Ha Chinh, 2020).

The Covid-19 pandemic has left serious consequences for the Vietnamese economy and society, but it is also an opportunity to promote the development of the digital economy. During the time of social distancing, consumers have to look to the Internet to solve problems that suddenly arise. Lots of people have tried out new digital services. Vietnam is the country with the highest percentage of new Internet users in the Southeast Asia. 94% of these people intend to continue using these services after the pandemic. As a result, Vietnam's digital economy has continued to grow strongly in recent years. According to Temasek & Bain Company's announcement in the Southeast Asia Digital Economy Report, the value of goods in Vietnam's digital economy in 2022 has reached 23 billion USD, grew 28% compared to 2021, still leading the Southeast Asian countries. Following are the markets of Singapore, Indonesia, and the Philippines, respectively, with a growth of 22%; Thailand grew 17% and Malaysia grew 13%. In which, e-commerce is still the main contributor to the growth of the digital economy in Vietnam and reached a value of 14 billion USD, up 26% compared to 2021; followed by online audiovisual services with a value of 4.3 billion USD; transportation and food delivery is 3 billion USD; The online travel industry is 2.0 billion USD. Digital financial services (DFS) continued to grow strongly in Vietnam, especially digital lending with the fastest growth rate of 114% (Anh Quan, 2022). For that reason, Ms. Stephanie, Vice President of Google Asia-Pacific, in charge of Southeast Asia, said: "Vietnam topped the rankings this year with a fast-growing digital economy and e-commerce has the highest growth rate in Southeast Asia. Despite current global and regional difficulties, Vietnam's gross merchandise value (GMV) is on track to reach \$50 billion by 2025" (Anh Quan, 2022).

### **3.2 Remaining problems**

Despite achieving encouraging results as analyzed above, the development of the digital economy in Vietnam still has many limitations such as

(i) Vietnam's digitalization level is still low compared to other countries in the ASEAN and Asia regions. Vietnam ranked only 70/141 countries, with a maximum score of 12.06/25 points, just higher (not significantly higher compared to the world average of 11.90 points) (Pham Ngoc Hoa, 2023); (ii) The telecommunications infrastructure index of 2022, although increased by 4% compared to 2020, has the position of 74/193 countries/territories, i.e 5 places down compared to 2020 (National department for Digital Transformation, 2022). This will make it difficult to achieve the target that by 2025, Vietnam will be in the group of 50 leading countries on this indicator.

(ii) Vietnamese education has not kept up with the development trend of the digital economy, human resources have not met the requirements of transformation in the digital economy, and there is a shortage of high-quality human resources, especially in information technology and media. Most of Vietnam's initiatives come from foreign nationals and this number is often 8-10 times higher than that of domestic citizens. According to TopCV's 2022 HR Trends Report, in 2021, 43% of enterprises are short of personnel, of which information technology/software enterprises belong to the group with the highest shortage rate (Ho Thi Mai Suong, 2023)

(iii) Vietnam's starting point when entering the digital economy is lower than that of many other countries in the region, so the awareness of Vietnamese officials, businesses and people about the digital economy is not uniform. Since then, there are differences in the identification of needs, development of plans and modes of action between levels, localities and businesses. That also contributes to slowing down the trend of digitizing the economy in our country.

(iv) The infrastructure for the development of the digital economy in Vietnam is still underdeveloped, unable to keep up with the pace of technological innovation. Meanwhile, Vietnam is a latecomer but has a fast rate of technological innovation. Many new technologies have appeared in the market (4G, 5G mobile

communication technology), the government has many incentives, so Vietnam is an ideal destination for investors. That requires even more decent technical infrastructure to take advantage of all those opportunities.

(v) The institutional and legal environment for the development of the digital economy is still not tight, synchronous, and lacks transparency such as regulations related to the management of e-commerce, digital finance and banking activities, regulations to ensure benefits for businesses and consumers in the digital environment... The set of criteria to measure the operational efficiency of the digital economy has not yet been completed and the measurement method is not suitable with the common method of the world.

(vi) The issue of security, network safety, information security in Vietnam still poses many big gaps, especially frequent fraud cases in the recent time. In the first 6 months of 2022, the Ministry of Public Security detected and handled 840 specialized cases and cases related to online fraud and property appropriation (up 42% compared to the last 6 months of 2021 (Duy Tung, 2022)). Vietnam is one of the countries with highest number of cyberattacks and is also among the most vulnerable countries. Meanwhile, human resources specialized in information security are also in shortage, have not been trained intensively, and have no practical experience in reviewing, evaluating and handling information security incidents

### **3.3 Potential of digital economy development in Vietnam**

- Vietnam's large population of nearly 100 million people is getting deeper and deeper integration into the world economy and its economic growth over the past 35 years are among the highest in Southeast Asia. These are the important premises and favorable conditions for the development of the digital economy.

- Vietnam is a member of the ASEAN Economic Community (AEC), which is a dynamic and highly integrated and interconnected economy among the developing countries. With a population of over 680 million people and an economy with the fifth largest GDP in the world, the AEC is considered to have a very fast internet growth rate and is currently ranked third in the world in terms of internet usage, ranked second in attracting investment capital into this field. Therefore, it is forecasted that the implementation of a synchronous digital economy development strategy can increase the GDP of the AEC by 1 trillion USD in the next 10 years (Le Tuan Anh, 2023). Thus, Vietnam has a very good opportunity to develop the digital economy when located among these potential Southeast Asian partners.

- The proportion of young workers in Vietnam is very high (over 40% of the population is under the age of 25) with the characteristics of being dynamic, easily absorbing new knowledge and skills, including economic and technical skills. As young people (especially Generation Z who are quickly emerging as the next wave of consumers) are very interested in tracking and consuming new technology products and transacting through new means. In addition, the proportion of the middle class in Vietnam is also increasing, which helps to expand the market for products and services related to the digital economy. All the above characteristics of Vietnam's population and society are among the important keys to promote the development of the digital economy in Vietnam.

-Vietnamese people have been paying much attention to digitization in daily activities such as shopping, commuting, transactions, payments, learning, entertainment... In Vietnam, on average, one person spends 3.5- 4.0 hours a day online for personal use. The number of people participating in digital services in Vietnam has grown the fastest in Southeast Asia at 41 percent, while the region's average is only 36 percent (Nguyen Hanh, 2020). E-commerce plays a key role in promoting the growth of the digital economy, which is recorded to increase significantly in Vietnam in recent years, each year increasing by over 20%, it is forecasted to increase by 34% by 2025, and achieved a revenue of 35 billion USD (Tho

Anh, 2022). According to the statistics of the Ministry of Information and Communications, currently, Vietnam has about 90% of smartphone users in urban areas that carry out activities related to online shopping on mobile phones. Currently, Vietnam has 61.37 million people, equivalent to 64% of the population owning and using smartphones, in the top 10 countries with the largest number of smartphone users in the world (Le Tuan Anh, 2023).

-Vietnam has relatively high investment in technology and infrastructure, making the telecommunications infrastructure in Vietnam develop quite well. Telecommunications infrastructure includes 3 areas: (i) Broadband telecommunications infrastructure; (ii) Cloud computing infrastructure; and (iii) Infrastructure for Internet of Things (IoT). As for broadband telecommunications infrastructure, Vietnam is one of the countries with the fastest internet application and development speed in the world with over 70% of the population connected to the internet. Vietnam's telecommunications infrastructure has achieved many important targets such as: Broadband network is developed, the rate of population covered by 4G reaches over 99.8%, the number of mobile broadband subscribers per 100 people reaches over 90%; Fiber optic cable covers the whole country to 100% of communes; 6 undersea fiber optic cable routes, 3 land optic cable routes connecting Vietnam with other countries in the region; Vietnam ranks 56th in the world in terms of mobile broadband speed, reaching 33.9Mbps. Currently, Vietnam has 3 groups providing cloud computing infrastructure. These are: (i) foreign enterprises (Google, Microsoft...) (ii) large-scale domestic enterprises with synchronous investment (Viettel, VNPT, CMC, FPT) and a group of small enterprises ready to provide applications or services. For internet connection infrastructure, Vietnamese people have actively used mobile phones as a means of communication between devices, and between devices and people for different purposes. With an estimate of 2.5-3 IoT devices/person, by 2025, IoT connectivity in Vietnam will reach about 250-300 million devices and by 2030, when 5G network is covered nationwide, this number will reach 800 million devices (Nguyen Phuong Nhung, 2022). Thanks to the above satisfactory investment, Vietnam's telecommunications infrastructure index (TII) has increased significantly over the years, if in 2016 this index is only 0.3715, by 2022, it has almost doubled and reached an average higher than Southeast Asia, Asia and the world (Table 1)

Table 1: Vietnam's telecommunications infrastructure index compared to Southeast Asia, Asia and the world

Countries and regions	2022	2020
Vietnam	0,6973	0,6690
Southeast Asia	0,6324	0,6088
Asia	0,6166	0,5893
World	0,5751	0,5464

Source: Authority of Information Technology Application, Ministry of Information and Communications (AITA)

- The Government of Vietnam has clearly shown its determination to consider digital economic development as a driving force of economic development and a measure to solve the middle-income trap. The Government has issued a series of resolutions, unifying the guidelines in the spirit of creating all conditions for the development of the digital economy, from promoting the development and application of information technology, strengthening the capacity to develop digital economy and approach the industrial revolution 4.0, to the decision to establish e-government and especially the Prime Minister's Decision No. 749/2020QD-TTg approving the national digital transformation program to 2025, with orientation to 2030. Accordingly, Vietnam is one of the few countries in the world to soon issue a national digital transformation strategy, a strategy for a digital country with very high goals set out by the program, which needs to be drastic strive to achieve such as: by 2025, the digital economy will account for 20% of

GDP; by 2030 account for 30% of GDP; 50% of the population has an electronic payment account by 2025 and 80% by 2030 (Anh Cao, 2020)

## **4. Conclusions and Recommendations**

### **4.1 Conclusions**

The Digital Economy in Vietnam in recent years has developed rapidly and achieved many remarkable achievements. However, in the process of developing the digital economy in Vietnam, there are still many problems that need to be solved in order to exploit the full potential of this important economic sector. To do so, it is necessary to continue to perform the following synchronous solutions:

### **4.2 Recommendations**

First, the Government needs to continue to build and perfect the legal framework and mechanisms and policies to create the most favorable conditions for the development of the digital economy. Specific contents include: (i) amending, supplementing and perfecting the regulations related to startup activities, innovation, investment and business activities in the digital economic environment; (ii) support enterprises in applying new business models, creating new products, small and medium enterprises in the application of e-commerce and digital technology, giving priority to the development of digital technology enterprises, high-tech enterprises... through incentive programs, support packages, financial and monetary tools such as taxes, credit interest rates... (iii) continue to issue policies to attract more investment in research and development (R&D) activities in the field of information technology and digital transformation (iv) complete the set of criteria to suit the conditions of Vietnam as well as applying the world's measurement methods in assessing the performance of the digital economy (v) amending the Telecommunications Law to suit the digital transformation, digital government development, and digital economy, digital society in Vietnam, in accordance with the Resolution of the 13th National Congress of the Party and Resolution 29/-NQ/TW dated November 17, 2022 of the 13th Central Committee of the Party, (vi) study international experiences in developing the digital economy and be willing to cooperate, share experiences and link in building network infrastructure, especially countries in the region (vii) Continue propagating and disseminating the law on digital transformation so that each enterprise and every citizen actively participates in digital economic activities, regularly organizes conferences, seminars, seminars, etc. to disseminate information, transform knowledge, provide information and share experiences between localities and businesses; among people in digital activities...

Second, continue to invest to upgrade digital infrastructure to a new level in order to serve the steady development of the digital economy. Specific tasks to be done are: (i) upgrading 4G network, accelerating the development of 5G network, including cloud computing platforms and data exchange platforms (ii) increasing the usage rate using the new generation internet protocol IPv6, ensuring people and businesses have access to high-speed internet (iii) promoting the universalization of cloud computing by businesses; (iv) promoting disbursement of digital infrastructure investment projects to create synchronization, increase connectivity between localities, businesses, and individuals in storing and processing information (v) promoting the development of infrastructure for e-commerce activities, especially the electronic payment system.

Third, promote training and improve the quality of human resources for the digitalization process, including the development of the digital economy. Relevant things are (i) universities continue to introduce Digital Economy to equip knowledge about information technology and apply it in economic activities, knowledge of digital technologies leads to leading the trend of the times such as: AI, IoT, Big Data, Blockchain ... to apply solving requirements in economic, administrative and management work (ii) in addition to formal and long-term training, encouraging organizations private enterprises can deploy short-

term training programs, mainly to equip employees with skills in performing digital jobs; (iii) increase the linkage in training between parties and partners such as: between schools and enterprises; between domestic and foreign...to have a high-quality human resource for digital economic development.

Fourth, focus on the protection of economic security, information security, and network security. This is considered a very urgent solution today because of the fact that too many cases have happened in Vietnam in the past time. Ensuring information security and network safety is one of the important levers for businesses and people to come to the digital economy more easily and equally in accessing opportunities in digital motion. Not only that, information security and network security also create the trust to foreign partners, making them feel secure when doing business in Vietnam. To do so, it is necessary to (i) invest in developing human resources specialized in cyber security; (ii) actively learn about experiences in ensuring cybersecurity, cyber safety, data security and privacy, preventing and combating criminals taking advantage of technology from countries around the world and in the region; (iii) ensure network security and safety not only at the national level but also at each agency, unit at all levels and to each enterprise (iv) strictly punish cyber security and safety crimes; (v) strengthening propaganda, raising awareness of every citizen, enterprise, agency, organization and coordination among ministries and branches in preventing and combating cyber attacks; (vi) It is necessary to realize that network security and safety is a global challenge, so Vietnam needs to work together and coordinate with other countries, international organizations, and technology firms to solve its cases effectively.

## 5. References

Anh Cao: "Prime Minister approved National digital transformation program to 2025, orientation to 2030" <https://moha.gov.vn/baucu/van-ban-huong-dan/thu-tuong-chinh-phu-phe-duyet-chuong-trinh-chuyen-doi-so-quoc-gia-den-nam-2025-dinh-huong-den-nam-2030-44452.html>, dated /6/2023

Anh Quan "Vietnam digital economy - The fastest growing digital economy in Southeast Asia" <https://thanhvien.vn/kinh-te-so-viet-nam-tang-truong-nhanh-nhat-dong-nam-a-1851516296.htm>, dated 31/10/2022

Ministry of Information and Communications, Authority of Information Technology Application (AITA) "United Nations assessment of telecommunications infrastructure in the development of e-government/Digital government of countries around the world and Vietnam"

<https://aita.gov.vn/danh-gia-cua-lien-hop-quoc-ve-ha-tang-vien-thong-trong-phat-trien-chinh-phu-dien-tuchinh-phu-so-cua-cac-nuoc-tren-the-gioi-va-cua-viet-nam#:~:text=Ch%E1%BB%89%20s%E1%BB%91%20H%E1%BA%A1%20t>, dated 31/8/2022

Dahlman, C., Mealy, S., & Wermelinger, M. (2016). Harnessing the digital economy for developing countries

Duy Tung: "Security situation and cybercrime trends in Vietnam in the period of 2022-2023" <https://ninhthuan.dcs.vn/vptu/1307/31798/55131/285879/An-Toan-Thong-tin/Tinh-hinh-an-ninh-mang-va-xu-huong-toi-pham-mang-tai-Viet-Nam-giai-doan-2022---2023.aspx>, dated 8/12/2022

Ha Chinh "100 million people, 100 thousand digital businesses and 30% GDP target"- Portal-Institute of Financial Strategy and Policy

[https://mof.gov.vn/webcenter/portal/vclvcstc/pages\\_r/l/chi-tiet-tin?dDocName=MOFUCM171453](https://mof.gov.vn/webcenter/portal/vclvcstc/pages_r/l/chi-tiet-tin?dDocName=MOFUCM171453), dated 17/1/2020

Ho Thi Mai Suong : "The current situation and solutions to promote the development of the digital economy in Vietnam"

<https://tapchicongthuong.vn/bai-viet/thuc-trang-va-giai-phap-thuc-day-phat-trien-nen-kinh-te-so-o-viet-nam-hien-nay-104016.htm>, dated 10/4/2023

Le Minh Truong: "What is the digital economy? Characteristics and the roles of the digital economy". Minh Khue Law Firm Limited. Công ty Luật TNHH Minh Khuê, <https://luatminhkhue.vn/kinh-te-so-la-gi-dac-diem-va-vai-tro-cua-kinh-te-so.aspx>, dated 29/7/2022

Le Tuan Anh: "The potential for development of the digital economy in Vietnam and some policy implications" <https://tapchicongthuong.vn/bai-viet/tiem-nang-phat-trien-nen-kinh-te-so-o-viet-nam-va-mot-so-ham-y-chinh-sach-102900.htm>, dated 25/2/2023

Nguyen Hanh : " Opportunity for the development of digital economy in Vietnam" [https://mof.gov.vn/webcenter/portal/btcvn/pages\\_r/l/tin-bo-tai-chinh?dDocName=MOFUCM187732](https://mof.gov.vn/webcenter/portal/btcvn/pages_r/l/tin-bo-tai-chinh?dDocName=MOFUCM187732), dated 10/12/2020

Nguyen Phuong Nhung: "The current situation of digital infrastructure development in Vietnam and recommendations for the new period" <https://aita.gov.vn/thuc-trang-phat-trien-ha-tang-so-tai-viet-nam-va-cac-khuyen-nghi-cho-giai-doan-mo>, dated 2/9/2022

Pham Ngoc Hoa: "Developing the digital economy in Vietnam: Results and problems" <https://tapchinganhang.gov.vn/phat-trien-kinh-te-so-tai-viet-nam-ket-qua-va-nhung-van-de-dat-ra-hien-nay.htm>, dated 30/1/2023

Tho Anh: "How is the trend of digitization helpful to Vietnam?" <https://bnews.vn/xu-huong-so-hoa-giup-gi-cho-viet-nam/232670.html>, dated 1/2/2022

Law gazette "Decision approving the national strategy for development of the digital economy and digital society to 2025, with orientation to 2030"

<https://thuvienphapluat.vn/van-ban/Thuong-mai/Quyết-dinh-411-QĐ-TTg-2022-phe-duyet-Chien-luoc-quoc-gia-phat-trien-kinh-te-so-va-xa-hoi-so-508672.aspx> dated 31/3/2022

NOT FOR SALE



978-604 79-3782-0

ISBN: 978-604-79-3782-0

**HO CHI MINH CITY UNIVERSITY OF ECONOMICS AND FINANCE**

141 - 145 Dien Bien Phu, Ward 15, Binh Thanh District, HCM City

Website: [uef.edu.vn](http://uef.edu.vn) - Hotline: (028) 5422 6666 \* (028) 5422 5555