



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 ¹ , Pham Quoc Tham ²	57
HOW CHINA_USA POLITICAL TENSIONS AFFECT STOCK MARKET RETURN OF CHINA AND THE USA? A QUANTILE VAR CONNECTEDNESS APPROACH	70
Hao Wen Chang ¹ , Tsangyao Chang ² and Mei-Chih Wang ³	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 ¹ , Phan Ngoc Anh ²	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 ¹ , Nguyen Thanh Dien ²	182
TRANSPARENCY OF ACCOUNTING INFORMATION OF CONSTRUCTION ENTERPRISES IN HO CHI MINH CITY – CASE STUDY OF APPLICATION OF ACCRUAL ACCOUNTING	193
Truong Thanh Loc ^{1*} , Pham Thi Yen Nhi ²	193
FACTORS AFFECTING THE QUALITY OF FINANCIAL STATEMENTS OF MANUFACTURING ENTERPRISES IN HO CHI MINH CITY	207
Truong Thanh Loc [*] , 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 [*]	221
CONSUMER PERCEPTION ABOUT THE SUSTAINABILITY COMMITMENT OF LUXURY BRANDS IN VIETNAM AND CHINA MARKETS.....	233
Tran Minh Tu ¹	233
INFLUENCE OF WOM AND EWOM IN MAKING DECISION BUYING GOODS	247
Doan Anh Tu ¹ , Kim Phi Rum ² , Nguyen Pham Hai Ha ³	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 ¹ , Dao Y Nhi ² , Nguyen Thanh Luan ³ , Dang Quan Tri ⁴	309
THE PEDAGOGICAL IMPACT OF GRAMMARLY ON EFL WRITING COMPETENCY: AN EMPIRICAL INVESTIGATION IN HIGHER EDUCATION CONTEXT.	323
Nguyen Thi Hong Lien ¹ , Nguyen Truong Gia Minh ² , Nguyen Ngoc Vu ^{3*}	323
FACTORS AFFECTING PURCHASING DECISION OF THE YOUTH ON TIKTOK	336
Ngoc Pham ¹ , 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 ¹ , Ha Le Thu Hoai ¹ , Nguyen Huu My Truc ^{2&3} , Pham Tan Nhat ^{2&3}	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 ^{1*} , Nguyen Huynh Bao An ² , Van Phuong Trang ²	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 ^{1,2} , Le Thi Giang ² , Truong Quang Dung ¹	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 ^{1*} , Canh Quang Tran ² , Anh Bach Hoang Ngoc ¹	453
FACTORS INFLUENCING PARENTS' SELECTION OF PRIVATE PRESCHOOLS IN THU DUC CITY	466
Thi-Trang Tran ¹ , Thi-My-Dung Pham ² , Thi-Bich-Diep Le ^{1*}	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 ¹ , Nguyen Quyet Thang ²	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 ¹ , Hoang Thi Chinh ²	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 ¹ , Đặng Thị Mai Ly ^{2*} , Nguyễn Anh Khoa ² , Nguyễn Văn Tường ²	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 ¹ , Khuong Thanh Nguyen ²	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 ^{1*} , Nguyen Thi Thanh Truc ²	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 ¹ , Jenny Hill ² , Andy V.-M. Kok ² , Matt Barr ² , Ruffin Relja ^{2*} , Philippa Ward ² , Duong Tran Quang Hoang ³ , Quynh Phuong Tran ³	662
LEVERAGING DIGITAL TRANSFORMATION FOR SUSTAINABLE CORPORATE EVOLUTION IN VIETNAM	677
Nguyen,Tan Dat ¹ , Le,Dinh Thang ²	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 ^{1*} , Nguyen Thi Kim Lien ² , Tien Hung Nguyen ³ , Vinh Long Nguyen ⁴	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 ¹ , Tran Quoc Thao ²	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 ¹ , Tran Quoc Thao ²	763
EXPLORING EFL LEARNER IDENTITIES IN PROJECT-BASED LANGUAGE LEARNING AT A HIGH SCHOOL IN AN GIANG PROVINCE	774
Nguyen Hong Thien ¹ , Tran Quoc Thao ²	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 ¹ , Tran Quoc Thao ²	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 ^{1,*} , Duong My Tham ²	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 ^{1,2} , Nguyen Thi Xuan Mai ²	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 ¹ , Nguyen Thi Ngoc Loan ²	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 ¹	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 ¹ , Tran Vang Phu ²	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 ¹ , Hoang Minh Châu ²	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

VIETNAM TOURISM AFTER COVID-19 PANDEMIC

Nguyen Hoang Phan¹, Hoang Thi Chinh²

¹Van Lang University

²Ho Chi Minh City University of Economics and Finance

phan.nguyen.mar@gmail.com

Abstract

Based on studying some general issues in tourism, analyzing the current situation of Vietnam's tourism development in the past time, especially after the Covid-19 pandemic, the authors have proposed a number of solutions to overcome this problem. recover as well as continue to develop this key and important economic sector in the coming time.

Keywords: *Tourism, tourists, Covid -19 pandemic, international visitors, domestic tourists*

1.Introduction

The consequences of the Covid-19 pandemic are extremely great for the economies of countries, including Vietnam, especially the tourism industry, especially international tourists. According to the General Statistics Office (Economics 2022-2023: Vietnam & the World), if the number of international tourists in 2020 decreased by 78.7% compared to 2019, it also decreased by nearly 96% in 2021 compared to the previous year. Thus, in the two years 2020-2021, the number of international visitors decreased most. However, from 2022 to the present time, Vietnam's tourism has had a significant recovery: the number of visitors went up, (especially domestic tourists), the number of days of staying increased and the average expenditure per year increased. However, Vietnam's tourism in 2022 and the first half of 2023 has not yet developed as strongly as expected: the scale of international arrivals is still low compared to many countries in terms of the number of returning visitors. The second time still accounts for a relatively small percentage. Thus, for Vietnam's tourism to continue to develop after the Covid-19 pandemic, radical solutions are needed to bring this "smokeless" industry to the right position.

2. Literature review and research methodology

2.1 Literature review

Definition of tourism

There are many different definitions of tourism such as:

Tourism is the study of a man away from his usual habitat, of the touristic apparatus and networks, of the ordinary or non-ordinary worlds and their dialectic relationships (Jafari, 1995)

Tourism can be thought of as a whole range of individuals, businesses, organizations, and places which contribute to delivering a travel experience. (Cooper, 1993)

Tourism is an industry whose products are consumed in loco, producing invisible exports. (Wahab, 1977)

According to Wikipedia, Tourism is travel for pleasure or business purposes; It is also the theory and practice of organizing travel programmes, the business of attracting, providing and entertaining tourists, and the business of tour operators. (Oxford English Dictionary, Oxford University Press, September 2005)

Types of tourism

There are many different types of tourism: resort tourism, eco-tourism; cultural and historical tourism; tourism, sightseeing, discovery; Team Building tourism... Besides those traditional forms of tourism, in recent years, many new forms of tourism have appeared such as: solo travel, self-driving car travel; rural tourism; According to the World Tourism Organization, tourism is also divided into many specific forms such as: business tourism; recreational, dynamic and special tourism; domestic, borderline tourism; sightseeing tourism in the city; adventure travel, discovery, experience; travel MICE exhibition conference; stress-relieving travel, backpacking, self-exploration; backpacking; Island Tourism; cultural tourism; Ecotourism; medical tourism; tourism for the elderly; online travel (Wikipedia)

Roles of tourism

First, in terms of economy, tourism is one of the important service industries, contributing to a country's GDP, increasing the country's revenue. Thanks to tourists bringing foreign currency into the country for spending and shopping, tourism is a form of local export; Socially, tourism contributes to creating jobs for workers, eliminating disparities between regions in the country. Tourism also has the effect of promoting the country, its people, culture, practices, and socio-economic development achievements to international tourists, making the world understand more about their country. It contributes to making countries in the world understand each other better and closer together. In that sense, domestic tourism also makes localities in the country understand each other better, stick together more, and does tourism with each other. Not only that, but tourism also contributes to environmental protection through visitors must pay fees, tourism units invest in creating landscapes, planting trees, creating bonsai grounds, environmental sanitation. In addition, international organizations often sponsor for the conservation of cultural and natural heritage.

It should be noted that, in addition to the positive roles, if developed in the wrong direction, tourism also brings negative impacts in terms of economy, society and environment such as: too much dependence on tourism, imbalance between regions; environmental pollution, social evils due to exploitation of unhealthy industries...

-Factors affecting the tourism industry

Sustainable tourism development in general is affected by factors such as: (i) Infrastructure development is the system of roads, railway stations, airports, ports, telecommunications, communications, water supply and drainage, electricity network... (ii) With regard to developing material and technical foundations of the tourism industry, all material and technical aspects are mobilized to participate in the exploitation of tourism resources in order to create develop and implement services/goods that satisfy the needs of tourists during their journey (Vu,2012) Tourism resources, which is natural landscapes, natural factors, and cultural values as the basis for the formation of tourist products, tourist sites and tourist attractions to meet tourism demand. Tourism resources include natural tourism resources and cultural tourism resources (Vietnam Tourism Law, 2017) (iv) Human resource training development, which the tourism industry requires a team The workforce is not only good at expertise but also good at foreign languages, communication, attitudes, and behavior. (v) The level of organization and management of the tourism industry, which is sector planning, rational allocation of resources resources, investment policies, incentives, and creating all conditions for the tourism industry to develop. (vi) Tourism service quality, which is the level of customer satisfaction through service quality that provided by travel agencies, is to create conditions for firms to compete in a healthy way. (vii) This is a very important factor for sustainable tourism development. The community here is the participation of all 3 parties which is residents, tourism businesses and tourists.

In another study done by Nguyen Phuoc Hoang, it can be confirmed that there are 8 factors affecting the sustainable development of ecotourism, which are: (i) Human resources (ii) Economic resources (iii) Environmental resources (iv) Facilities (v) Socio-cultural resources (vi) Tourism management policy (vii) Inter-regional tourism and (viii) Natural resources (Nguyễn Phước Hoàng, 2023)

-Experience of some countries in tourism development

Through studying and researching the success in tourism development of some countries in the world, especially of some countries in the region such as China, Korea, Japan, Thailand, Hong Kong, and Malaysia, some of the lessons learned are as follows:

Firstly, we should focus on tourism development policy, considering tourism as a spearhead economic sector. Moreover, there must be a synchronous mechanism and policy to mobilize synergy for development.

Second, we should develop a national socio-economic development strategy, in which the tourism industry must be placed in that strategy.

Third, we must focus on developing human resources for tourism. It is the professional and high-quality tourism human resource that is one of the factors that helps raise the country's position and competitiveness in attracting international tourists.

Fourth, we could invest and strongly develop infrastructure for the development of the tourism industry, especially the modern transport system, or shorten the travel time between destinations so that tourists have more time to travel. We could build tourist centers, supermarkets... for tourists to conveniently shop, serve tourists for the best.

2.2 Research methodology

To carry out this article, the author uses qualitative methods mainly with traditional tools such as descriptive statistics, analytical statistics, interpretation, induction, comparison... Secondary data is collected and taken from sources such as: General Statistics Office; Vietnam National Administration of Tourism... In order to serve the research on the theoretical basis of tourism, the author uses textbooks, books on tourism as well as scientific research works on tourism published in journals and scientific conferences.

3. Results and Discussion

3.1 Looking back at the heavy decline of Vietnam's tourism during the Covid -19 pandemic

Starting from the beginning of 2020, tourism is considered the most sensitive economic sector to the impact of the Covid-19 pandemic. Since March 2020, Vietnam has stopped welcoming international visitors, leaving only domestic tourism activities.

Many targets and plans setting out for the tourism industry have not been realized. The decline in visitor numbers has occurred in all provinces and cities. Specifically, Ho Chi Minh City only welcomed 1.3 million visitors, went down to 85% compared to 2019; Khanh Hoa welcomed 1.2 million arrivals, decreased gradually to 82.3%, of which international arrivals only reached 435,000 arrivals, fall down to 87.8%; Da Nang only welcomed 881,000 international visitors, went down to 61.2%; Quang Ninh welcomed 536 international visitors, fall down to 90.6% (Vu Thi Kim Oanh, 2021)

By 2021, the number of tourists will have been continued to decrease. In the first 6 months of 2021, international visitors will be reached 88.2 thousand arrivals, dropped down to 97.6% compared to the same

period in 2020, the revenue from travel and tourism will also be increased 51.8% compared to 2020. From April 27, 2021, Vietnam entered the 4th epidemic wave. This is the epidemic causing the most damage to Vietnam. All economic activities have almost stalled, especially the tourism industry. In general, in 2021, international visitors in Vietnam are estimated at 157.3 thousand arrivals, lower than 95.9% compared to 2020. Travel businesses fall into a state of crisis, which is a 90-95% stop operating. Vietnam has changed industries, changed business models and reduced personnel. Up to 80% of workers at accommodation establishments have to quit their jobs and change other occupations to earn a living (Thanh Giang, 2022)

3.2 The current situation of Vietnam's tourism development after the pandemic

After the Government announced that tourism will be opened to tourists from March 15, 2022, Vietnam's tourism industry has made a good progress. The number of international visitors to Vietnam reached 3,661.2 million, up to 2,228 % compared to 2021 (table 1). Despite the significant increase and the goal set for 2022, which is to attract 5 million international visitors, has not been achieved. Meanwhile, the number of domestic tourists increased sharply, reaching 101.3 million arrivals. It has increased 168.3% compared to before the pandemic in 2019, and was exceeded the plan by more than 50 million visitors. Revenue from tourism still reached VND 495,000 billion, 23% higher than the plan set for 2022. The index of Vietnam's tourism development capacity increased by 8 places compared to 2019, ranking 52/117 economies (VTV.vn, 2023).

Table 1: Comparison of international visitors to Vietnam before and after the pandemic

Year	Thousand turns of people	Growth rate (%)
2018	15.497,8	19,9
2019	18.008,6	16,2
2020	3.837,3	- 78,7
2021	157,3	-95,9
2022	3.661,2	2.228,0
The first 6 months in 2023	5.575,0	52,3

Source: General Statistics Office (Economics 2022-2023: Vietnam and the World and T. Linh, 2023)

On such rapid growth along with many new opportunities that will open up after the pandemic, the tourism industry's goal for 2023 is to welcome 110 million visitors, of which domestic tourists are 102 million and 8 million international visitors, total tourism revenue is 650,000 billion VND (Nguyen Nam, 2022). In fact, the goal set out above is completely achievable and even more likely to be exceeded. According to the General Statistics Office, in the first 6 months of 2023, Vietnam welcomed nearly 5.6 million international visitors, 9.3 times higher than the same period in 2022, and go up to 52.3% compared to the same period in 2022. For the whole year of 2022 (table 1), they reached nearly 70% of the plan set for this year, but still only 65.7% compared to the pre-pandemic level in 2019 (T. Linh, 2023)

In general, over the years, international visitors to Vietnam have mainly been by air, followed by land and finally by waterway (Table 2).

Table 2: Structure of tourists by means of transport to Vietnam

Year	Airway		Waterway		Roadway	
	Thousand turns of people	Proportion (%)	Thousand turns of people	Proportion (%)	Thousand turns of people	Proportion (%)
2018	12.485,0	80,6	215,3	1,3	2797,5	18,1
2019	14.377,5	79,8	264,1	1,5	3.367,0	18,7
2020	3.083,2	80,3	144,7	3,8	609,4	15,9

Year	Airway		Waterway		Roadway	
	Thousand turns of people	Proportion (%)	Thousand turns of people	Proportion (%)	Thousand turns of people	Proportion (%)
2021	111,1	70,6	0,6	0,4	45,6	29,0
2022	3.277,2	89,5	3,1	0,1	380,9	10,4
The first 6 months in 2023	4.886,4	87,6	55,1	1,0	633,5	11,4

Source: General Statistics Office (Economics 2022-2023: Vietnam and the World and T. Linh, 2023

Before the Covid-19 pandemic, tourists from China were still the largest, followed by South Korea. However, during the pandemic, the number of tourists from these two countries to Vietnam has decreased significantly due to China's impact were also heavily affected by the pandemic, so the number of tourists traveling was quite small (table 3). Implementation of the regime. "Zero covid" policy and Korea were also heavily affected by the pandemic, so the number of tourists traveling was quite small (table 3).

Table 3: Number of international visitors to Vietnam by some nationalities

(thousands of people)

Nations	2018	2019	2020	2021	2022
Belgium	31,4	34,2	7,6	0,3	11,4
Campuchia	203,0	277,9	121,8	0,7	200,9
Canada	149,5	159,1	42,2	0,6	51,1
China	4.966,5	5.806,4	959,2	57,7	124,9
Taiwan	714,1	926,7	196,7	11,1	136,2
Denmark	39,9	42,0	14,6	0,3	12,4
Germany	214,0	226,8	62,0	1,2	83,6
Netherlands	77,3	81,1	18,5	0,5	27,2
Korea	3.485,4	4.290,8	840	32,5	965,4
USA	687,2	746,2	174,1	3,9	388,9
Indonesia	87,9	106,7	21,7	0,6	36,1
Italia	65,6	70,8	18,1	0,9	20,3
Laos	120,0	98,5	49,7	9,2	77,5
Russia	606,6	646,5	246,3	1,5	39,9
Malaysia	540,1	606,2	117,1	1,2	170,9
Norway	26,1	28,0	9,0	0,1	4,8
Japan	826,7	952,0	205,3	9,3	174,7
New zea land	49,9	47,1	9,6
Australia	386,9	383,5	92,8	1,0	22,1
France	279,7	287,7	75,2	1,9	81,6
Philippines	151,6	179,2	37,4	1,3	49,3
Spain	77,1	83,6	12,0	0,6	27,5
Thailand	349,3	509,8	127,8	3,0	202,2
Sweeden	49,7	50,7	22,0	0,2	9,7
Switzerland	34,5	36,6	10,9	0,1	11,4
England	298,1	315,1	82,4	1,8	93,8
Singapore	286,2	309,0	52,1	0,8	178,7

Source: General Statistics Office (Economics 2022-2023: Vietnam and the World)

However, this situation has changed completely after the pandemic, starting from 2022. According to the General Statistics Office, in the first 5 months of 2023, Korea is the country with the highest number of tourists to Vietnam (247,538) visitors in May, 1.3 million visitors in the whole 5 months from Korea), followed by China with corresponding figures of 146,755 and 398,891) (Tuong Bach, 2023). If including the first 6 months of 2023, Korea is still the traditional market that provides Vietnam with the most tourists (1.6 million visitors, an increase of 1485.4% over the same period in 2022. Particularly in June, there were 284,350 visitors from Korea). The second place is still China since March 15, 2023. China has put Vietnam

on the pilot list to open tourism in groups, so the number of tourists entering Vietnam has increased rapidly over the months. In the first 6 months of 2023, Vietnam welcomed 557,151 Chinese tourists. (June alone is 158,260 arrivals) (T.Linh, 2023) In terms of continents, Asia is still the place with the highest number of arrivals, followed by Australia and Africa. According to the General Statistics Office; in the first 6 months of 2023: tourists from Asia are 4,191.6 thousand arrivals, accounting for 75.2%; from Europe was 695.3 thousand turns of people, accounting for 12.5%; from the US was 473.4 thousand turns of people, accounting for 8.5%; from Australia was 202.3 thousand arrivals, accounting for 3.6%; and from Africa was 12.4 thousand arrivals, accounting for 0.2% (T. Linh, 2023).

In terms of the daily expenditure structure of tourists, spending on room rental, dining, buying goods and traveling is still the highest (Table 4), in which the first three expenditures tend to increase. The expenditure on re-visits tend to decrease markedly after 10 years (no statistics for pandemic years are available). Spending on shopping for goods is also low because the products are not diverse and unique.

Table 4: Spending structure of tourists per day (%)

Types of spending		2009	2019
1.	Renting room	26,2	31,2
2.	Eating	21,1	21,9
3.	Buying products	15,5	16,7
4.	Internal travelling	16,3	16,0
5.	Visiting	11,5	5,0
6.	Nursing	1,1	1,1
7.	Other expenses	8,3	9,0

Source: Minh Anh: (2021)

After the pandemic, tourist spending tends to decrease due to the general difficult situation of the world economy (Russia-Ukraine war; rising oil prices, rising inflation...). For many years, the average daily expenditure of international visitors to Vietnam has reached over 100 USD, contributing to the export turnover of tourism services on a fairly large scale. (Table 5)

Table 5: Export turnover of tourism services in some years (million USD)

2010	2018	2019	2020	2021	2022
4.450	10.080	11.830	3.232	149	3.841

Source: General Statistics Office (Economics 2022-2023: Vietnam and the World.

In the first 6 months of 2023, export of tourism services will reach USD 4.3 billion, up 6.5 times over the same period of 2022. If the average expenditure in 2022 is 1,049 USD, Vietnam's tourism service export turnover in 2023 will be reached 8,392 million USD, less than in the years before the pandemic (Bao Linh, 2023)

The length of stay of international visitors has also tended to decrease in recent years. If in 2005 the average number of staying days reached 8.7 days. In 2013, it increased gradually to 10.4 days - the highest level, then it decreased quite quickly, only 7.2 days in 2017; 5,6 days in 2019 (Minh Anh, 2022)

3.3. Discussion (General assessment) on tourism development after the Covid-19 pandemic

Results

After the Covid-19 pandemic, Vietnam's tourism industry has made significant progress, reflected in the increase in the number of international and domestic tourists, especially domestic tourists.

- The most tourists to Vietnam are still Asian countries, especially Northeast Asian countries, especially from Korea, China and Japan, which are countries with large trade and investment relations with

Vietnam. The role of these markets is very important in tourism development in Vietnam (Covid disease and China's Zero –Covid policy)

- Tourism is increasingly asserting its position in recovering and promoting economic development, showing increased revenue from tourism, contributing to macroeconomic stability, stabilizing the exchange rate thanks to supply and demand. In fact, foreign currency has increased (the golden period is 2019, the revenue from tourism has reached nearly 33 billion USD, accounting for 9.2% of Vietnam's GDP)

- The role of domestic tourists is increasingly important. It is necessary to make the most of this customer channel, which has the effect of increasing spending, contributing to stimulating consumption demand, and making the tourism industry not too dependent on the number of foreign tourists, especially in times of economic crisis. There are changes in the world economy such as wars, epidemics, etc.

- The Government has timely policies to adjust regulations to create conditions for tourists to come to Vietnam more conveniently...

Drawbacks

- Although the number of international visitors has increased, it is not much compared to other countries in the region such as Thailand, Singapore, Malaysia ... after the pandemic, especially Thailand. In the first 6 months of 2023, Thailand has attracted 12 million international visitors, an increase of more than 5 times compared to the same period in 2022, and the target of the whole year 2023 will be 25 million international visitors, bringing lots of revenue (2.380 billion baht - equivalent to 69 billion USD) (Nam Dong, 2023)

- The length of stay of international tourists tends to be less and less

- The average spending of international tourists is not much. It is necessary to have solutions to stimulate tourists to consume more in Vietnam, thereby increasing the export turnover of tourism services.

- The number of tourists coming back is not much compared to other countries in the region, (only 25-30%, while Thailand is over 70%) shows that the environment is not attractive and has not created the motivation for them to return.

- There is no linkage between localities to exploit the advantages of each region. There is also an overlap in tourism products between regions.

- Advertising and marketing to attract tourists are not good

- Many policies are not synchronized and not giving the most incentives for visitors such as visa regime, visa issuance

4. Conclusions and Recommendations

4.1 Conclusions

Thus, after the Covid-19 pandemic, Vietnam's tourism has achieved certain successes, showing that the number of international tourists and especially domestic tourists has increased significantly, contributing to revenue from the tourism industry. Tourism in general and export turnover of tourism services in particular have been greatly improved. However, compared to the "golden" period of 2019, before the pandemic, Vietnam's tourism is still a gap. In order to shorten this gap and go further and for tourism to truly become a spearhead industry, exploiting the full potential of Vietnam's tourism and adapting to the "new situation" after the pandemic, it is necessary to implement the following synchronous solutions:

4.2 Recommendations

First, properly aware of the role of tourism in economic development. As analyzed above, tourism is an important service industry, which not only brings in foreign currency for the country and stimulates

domestic consumption but also creates jobs and improves the lives of people in the country, in remote areas and ethnic minority areas. It can gradually close the gap in people's living standards between regions in the country. Not only that, developing tourism in the right direction also contributes to environmental protection, ecological environment, creating beautiful landscapes, attracting both domestic and international tourists. To implement this measure, it is not only related to the Government apparatus, tourism businesses but also every citizen.

Second, diversifying tourism products. After the Covid-19 pandemic, the needs of tourists have had certain changes. They are more interested in categories such as: green tourism, eco-tourism, resort tourism, medical tourism, healthcare tourism... In the "new normal" age after the pandemic, tourism must go hand in hand with disease prevention. In addition, Vietnam's tourism industry needs to research and launch new, unique and specific products of Vietnam. To exploit the characteristics of each locality, each province must have a typical tourism product. In addition, from small group travel, family and friend who travel to MICE tourism, it needs to be flexibly exploited to suit each customer segment. In addition, in order for tourists to spend more during their stay in Vietnam, it is necessary to strengthen new forms of tourism such as golf tourism, developing the night economy, and promoting shopping at commercial centers.

Third, promoting tourism promotion activities and promoting products on social networking platforms such as YouTube, Facebook, etc. Cooperate with Vietnamese embassies and representative agencies abroad to organize programs to introduce Vietnam's attractive destinations in key markets, promote the people and country of Vietnam, cultural heritages, historical-cultural relics, and scenic spots. Besides, it is necessary to build and develop national, regional and business tourism brands. The Government needs to soon implement the establishment of Vietnam tourism promotion offices abroad, first of all in some key markets.

Fourth, increasing the application of digital transformation in tourism. Digital transformation in tourism is an inevitable trend in the context of the fourth industrial revolution and especially the impact of the Covid-19 pandemic. The content of digital transformation in tourism is to build infrastructure, database system of Vietnam tourism and establish an inter-connection of information systems between management agencies, localities and businesses in order to enhance customer experience, serve the upgrading and innovation of service products which meet the market needs. To do so, it is necessary to invest in information technology technical infrastructure, digitize documents, digitize destinations, manage systems, share data and share services in the tourism industry, build and upgrade specialized software industry to modernize and promote information in the direction of digital transformation.

Fifth, continuing to upgrade and build infrastructure in general and especially for the tourism industry or in other words, transport infrastructure and infrastructure directly serving tourism. With the transport infrastructure, the government needs to build more new roads, especially in remote areas with great tourism potential, which are still unspoiled areas that tourists love to experience. These provinces need to continue to mobilize capital and investment resources in technical infrastructure, including roads and traffic, perfecting the power network, information and communication infrastructure in order to promote the value of tourist attractions. With the infrastructure directly serving tourism, localities need to continue to invest and put it into using amusement parks, commercial services, cultural works, and upgrade restaurants and regional hotels at once.

Sixth, strengthening linkages in all aspects to develop tourism. Tourism itself is a highly interdisciplinary field. Tourism development has a relationship with industries such as industry, agriculture, fisheries, transportation, diplomacy, trade ... It is the development of these industries that creates conditions and is a resource for the tourism industry. Therefore, in order for tourism to develop sustainably, it is

necessary to have close links in many ways, which is the link between the state management agencies in charge of tourism with localities and tourism businesses; Linking tourism businesses with tourists; Linking between visitors and the local community. In recent times, these three links are still quite loose, discrete and not closely related to each other. That is also one of the reasons that the length of stay of tourists staying in the local is very little. Many localities only act as "transshipment" places. To strengthen the close linkage of the above relationships, we need to require the efforts of all three sides: the state, localities and tourism companies in performing their duties, in which the state management agency is an intermediary connecting closely between localities, tourism businesses and visitors.

References

Bao Linh "Total export and import turnover in the first 6 months of 2023 reached 316.65 billion USD", accessed at <https://www.mpi.gov.vn/portal/Pages/2023-7-3/Tong-kim-ngach-xuat-nhap-khau-hang-hoa-6-thang-dau1fmsp.aspx#:~:text=C%C3%B9ng%20trong%20th%C3%A1ng%20C4%91%E1%BA%A7u,29%2C5%25.%2F.ngày%2029/6/2023>

Cooper, C., Fletcher, J., Gilbert, D., Wanhill, S. (1993). *Tourism: Principles and practices*. London: Pitman.

General Statistics Office (Economics 2022-2023: Vietnam and the World

.Jafari, J. (1977). Editors' page.6-11. *Annals of Tourism Research*.5,6-11.

.Mai Anh Vu: "Factors affecting sustainable tourism development"

<https://tapchicongthuong.vn/bai-viet/nhung-nhan-to-anh-huong-den-phat-trien-du-lich-ben-vung-74098.htm>, ngày 12/8/2020

Minh Anh: "International visitors to Vietnam: Results and problems" *Economics 2022-2023 : Vietnam & The World*, Vietnam Economic Science Association)

Nam Dong: "The number of international visitors to Thailand increased sharply". Visit at:

<https://www.baosoctrang.org.vn/quoc-te/luong-du-khach-quoc-te-toi-thai-lan-tang-manh-66098.html>, ngày 3/7/2023

Nguyen Lan Anh: "Vietnam Tourism Law 2017", Vietnam National Administration of Tourism. <https://luatsux.vn/lua%CC%A3t-du-li%CC%A3ch-nam-2017/>, ngày 19/12/2021

.Nguyen Nam: "2022 is the booming year of domestic tourists" Visit at: <https://vnexpress.net/2022-nam-bung-no-cua-du-lich-noi-dia-4551918.html>, ngày 24/12/2022

.Nguyen Phuoc Hoang: "Factors affecting sustainable ecotourism development"

(https://www.researchgate.net/publication/369517581_Cac_nhan_to_anh_huong_den_phat_trien_du_lich_sinh_thai_ben_vung_Truong_hop_nghien_cuu_tai_tinh_Ca_Mau, tháng 3/2023)

Oxford English Dictionary, Oxford University Press, September 2005

Thanh Giang: "Vietnam's tourism strives to recover and regain growth momentum in the new year", VNA. Visit at <https://www.vietnamplus.vn/du-lich-viet-nam-no-luc-phuc-hoi-lay-lai-da-tang-truong-trong-nammoi/766294.vnp>, ngày 2/1/2022

.T. Linh : "Vietnam's tourism reaches 70% of the target of welcoming international visitors by 2023", <https://nhandan.vn/du-lich-viet-nam-dat-70-muc-tieu-don-khach-quoc-te-cua-nam-2023-post759922.html>, 29/6/2023)

.Tuong Bach: “Vietnam achieves more than 57% of the goal of welcoming international visitors in 2023”<https://vneconomy.vn/viet-nam-dat-hon-57-muc-tieu-don-khach-quoc-te-cua-nam-2023.htm>, 30/5/2023.

.Vu Thi Kim Oanh: Impact of the Covid-19 pandemic on Vietnam's tourism and development solutions in the near future “<https://kinhtevadubao.vn/tac-dong-cua-dai-dich-covid-19-den-du-lich-viet-nam-va-giai-phap-phat-trien-trong-thoi-gian-toi-20644.html>, ngày 18/12/2021

VTV.vn”13 million domestic tourists travel in January 2023”. Visit at “<https://vtv.vn/kinh-te/13-trieu-luot-khach-noi-dia-di-du-lich-trong-thang-1-20230201130936036.htm>, ngày 1/2/2023

Wahab, S. (1977). Tourism Management, Tourism International.

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 - Hotline: (028) 5422 6666 * (028) 5422 5555