



Received: 29-08-2023
Accepted: 09-10-2023

International Journal of Advanced Multidisciplinary Research and Studies

ISSN: 2583-049X

Factors affecting the Entrepreneurial Capacity in Accounting and Auditing Industry in Vietnam

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Abstract

This article investigate factors affecting entrepreneurial intention and capacity of SMEs in the accounting and auditing industry in Vietnam. Based on that we propose several recommendations and solutions to boost

entrepreneurial spirit in this very young and dynamically developing industry in Vietnam, specifically the auditing industry.

Keywords: Entrepreneurial Capacity, Impact Factors, Auditing, Accounting, Vietnam

1. Introduction

1.1 General Situation

After the COVID-19 pandemic, the economy recovered in the manufacturing, service and tourism sectors. The value of industrial production increased by nearly 10% over the same period in 2021. The reason we have today's economic achievements is due to the Government's timely response with business support packages to maintain and production development; Effective measures to control inflation with unpredictable changes of the FED. The Purchasing Managers' Index (PMI) needs to be maintained at 52.2 points.

The position of the manufacturing industry is the driving force for growth, so increasing product groups will promote employment development, production, business and purchases. The inflation rate is kept at a low number, input and output costs are kept at a slight increase. Companies have received more orders, improving the export situation.

Vietnamese production is still considered favorable, in the context of reduced world demand. European and American people only buy essential items that are worth the money. Even instead of throwing away old electrical and electronic appliances like before, they now take them for repair to use. If Vietnamese companies continue to supply the European and American markets with quality products and competitive prices, winning customer trust, Vietnam's export volume is expected to remain stable and remain stable. there is growth.

Vietnam's stable foreign trade growth, trade surplus reached 6.52 billion USD in the first 9 months of the year, was described by the international press with the phrases: "strong", "breakthrough", "record".

Vietnam has 32 export items worth over 1 billion USD, and 6 items with revenue exceeding the 10 billion USD mark. In the next 5 years, economic experts assess: Vietnam will lead the Asean region in world exports. Vietnam is a country with rapid development on a large scale. In the past 5 years, Vietnam has been the only country in the Top 10 countries in terms of trade growth speed and scale.

Vietnam is the promised land of Asia, with abundant labor resources, high professional qualifications, diligent and responsible workers; Open trade activities: eliminating barriers, attracting investors, prioritizing high-tech industries, ensuring environmental requirements.

With openness ranked 5th/35 Asian markets, Vietnam has emerged as a manufacturing center in East and Southeast Asia, supported by the Government's economic liberalization policies and increasing integration. deeper into the global supply chain through trade agreements.

The global economic picture at the end of 2022-2023 is covered in gloom, because China still implements the Zero COVID - 19 policy, the Russia-Ukraine war has not seen an end, and inflation "corrodes" the economy. largest in the world is the US, which could lead to a global economic recession. Facing a difficult context, the Government has gradually coordinated and encouraged Vietnamese businesses to diversify input materials and proactively diversify production methods to adapt to the market. The government stabilizes the macroeconomy, curbs inflation, and clears the legal system to attract more and more investment flows from abroad.

The government is trying to steer Vietnam's economic ship through the storm in its own way, achieving unprecedented progress.

1.2 Urgency

In recent years, Vietnam's accounting and auditing service activities have continuously improved in quality. In addition to the role of providing information for management and for economic and financial decisions, the field of accounting and auditing has also become an important industry and service sector supporting business management and an indispensable service of an open economy. However, to improve the development of the field of accounting and auditing in the context of international economic integration, there are still many issues that need to be resolved. Through the article, the author analyzes the current situation and suggests some proposals to improve the efficiency of the Vietnamese accounting and auditing services market.

1.3 Objectives of the Topic

The Government clearly stated 07 specific goals of the Strategy including: Completing the system of accounting and auditing regulations; Promulgating, publishing and updating the system of accounting standards and auditing standards; Improve the efficiency of management and supervision of accounting and auditing activities; Improve the quality of human resources and the accounting and auditing service market; Develop professional organizations in accounting and auditing; Strengthening international integration in accounting and auditing; Implement digital transformation in the field of accounting and auditing.

2. Theoretical Basis

2.1 Concepts and Issues of Entrepreneurship

Starting a business means you have cherished your own business, usually you will establish a business in which you are the manager, founder or co-founder. Providing new products, new services or even trading products that are already on the market but according to your own ideas... are all called startups.

Entrepreneurship can be the process of creating a new field of activity for yourself. Through that you can hire employees to work for you and you are the manager of your company and business. Starting a business brings a lot of value to yourself as well as many benefits to society and workers.

For individuals pursuing entrepreneurship, this activity helps them create jobs and income for themselves without having to start working as hired labor. They are free in their work, and if their company develops well, their income can be many times higher than the income brought by working as an employee.

For society and the economy, startups create more jobs. This helps the country solve unemployment, creating a source of income for workers to support themselves and their families. By creating a large number of jobs for workers and keeping the economy's unemployment rate at a safe level, successful startups indirectly contribute to social stability and reduce social evils caused by Unemployment is caused by theft, gambling, racing, drugs... Starting a business also contributes to reducing pressure on the economy, providing social benefits, and bringing the country rapidly developing.

Important issues when starting a business:

1. Business idea

That idea is yours to cherish and be passionate about

- That idea is someone else's
- Research the market and find a niche
- Listen to other entrepreneurs and sellers
- Listen to customer opinions
- Learn Ask for the secret: if you have the secret, you have everything
- Learn and ask for professional advice
- Things you like don't mean you can make money
- Ideas come from press articles, market research
- Ideas come from prediction Predict trends and define the future

2. Capital

Capital is very important in starting a business, because if you don't have capital or the capital is too small, you have little choice.

3. What business to make money? Product or service? Sources of goods and products.

You need to prepare to answer the classic questions: who, where, what, when, when... for every thing you do. You know, preparation is always necessary, because people who are prepared will be more successful and succeed more easily than people who are not prepared.

4. Research the market and target customers

- Research on target customers: typical customer profile, gender, age, living area, working occupation, region; they are direct buyers; buy quickly or slowly; Is there a need for an influencer or influencer; why do they buy your product; What are the buying motivations; reason for purchasing; Reasons for not buying.
- Research and learn from competitors: who, where, what brand, how they have been doing, who their customers are, their distributors, their sales channels, websites their own, their fanpage, the owner's personal facebook, etc. Consider all aspects carefully, take notes, and learn your lessons. Follow, innovate, be more creative.

5. Marketing/sales tools and sales channels

You need to understand some basic marketing tools (7Ps model) and the best sales tools for your product.

6. Your own efforts and efforts

Your own efforts and efforts are extremely important in the process of starting a business. You need to make unremitting efforts, always learn, update new things, try harder at work to aim for perfection for each customer's order, meticulously. in each job to achieve customer satisfaction and sales.

7. Business location

- Business location is extremely important in many industries, for example in the F&B industry (restaurant and food and beverage industry), fashion retail industry and many other retail industries. The saying that traders have friends, sellers have wards is still true.
- If you are just starting a business and intend to sell online, you can rent locations that suit your budget, or use your own home or motel as an office or meeting

place. translation, place to buy and sell goods, place to organize production.

- Location completely depends on your budget. Please provide evaluation criteria to consider where to rent a location, far or near, and calculate a business plan accordingly.
- If you choose to own your own location (for example, rent a classroom, meeting room, office) or sublease, you also need to calculate reasonable costs and the ability to recover capital.

8. Brand/ Packaging/ Label

You should also consider registering your brand's intellectual property. The registration cost is very cheap and the procedure is very easy, you can completely do it yourself following instructions on the Internet. You submit the registration form to the agency in charge of receiving and registering intellectual property protection applications. The cost only costs about 1-2 million VND.

2.2 The Nature of the Startup-Based Economy and Challenges

In Vietnam, small and medium enterprises are the majority and main type of enterprises in the economy, accounting for nearly 97% of the total number of enterprises in the country, employing up to 51% of social workers and contributing more than 40% of GDP... The amount of taxes and fees that these businesses have paid to the State has increased 18.4 times after 10 years. The above numbers confirm the importance and value that private enterprises bring.

However, according to pocket statistics from 100 people who have started businesses in the past 2 years, 80% are at risk of dissolution in the first year of operation. The main reason comes from lack of capital (accounting for 40%); Lack of knowledge about small and medium-sized enterprise management (accounting for 50%), lack of practical experience in the business environment (accounting for 30%). Clearly, Vietnam is witnessing the rise of a generation of entrepreneurs who are increasingly younger in age. They are confident, determined, and strong to create jobs for themselves and many others. However, for young entrepreneurs to start a business successfully, they need the companionship of many organizations and individuals.

At the present time, it is clear that becoming a startup nation is the only way out for the Vietnamese economy. Because of the fact that both the state-owned enterprise sector (SOE) and the foreign investment sector (FDI) cannot absorb and resolve all the surplus labor in the current Vietnamese economy. The SOE sector is tending to narrow its scale of operations, while the FDI sector still tends to use low-skilled labor. According to statistics, the number of unemployed workers with university degrees in Vietnam accounts for 20% of the total number of unemployed workers in the entire economy. This is clearly an alarming signal, not only for Vietnamese education, but also for the Vietnamese economy. Because an economy with such a large proportion of unemployed university graduates is an economy whose level of development is questioned when it focuses too much on recruiting low-skilled and self-employed workers. mainly implement simple and labor-intensive machining stages.

However, there are still many difficulties and challenges ahead for the nation's entrepreneurial spirit. Just talking

about start-up businesses makes many people wonder. This community has just been formed not long ago in our country, its scale is still small, it has had certain development and success, but unfortunately, quite a few Vietnamese start-up businesses are registered to do business abroad. and develop markets and products abroad. If so, how can we promote the spirit of national entrepreneurship, when one of the important elements of national creativity begins with startups.

2.3 Factors Affecting Entrepreneurial Capacity

Factors affecting entrepreneurial capacity are related to the birth, existence and development of startups (Bird, 1995). Boyatzis (1982) suggests that the factors leading to competence can be a motivation, a trait, an aspect of self-image or social role, a skill or the total knowledge and understanding that a person has. concluded during the development process. Milton (1989) proposed eight characteristic factors related to entrepreneurial capabilities, including: overall vision, discovering specific opportunities, making commitment, seeking control needs, and having a positive attitude. utilitarian point of view, accepting uncertainty, using personal connections, and maintaining competence. According to Stuart & Lindsay (1997), describe the factors that affect entrepreneurial capacity as the components that make up entrepreneurial capacity, including a person's skills, knowledge and personal characteristics. Man (2005), proposes a research model focusing on individual experiences that have a strong impact on entrepreneurial activities. A new study by Man (2001) confirms that there are ten factors that affect entrepreneurial capacity, also from a behavioral perspective like the above researchers, specifically opportunities, relationships, analysis, and exchange. new, activities, people, strategy, commitment and personal capacity. They have been proven to have a direct or indirect impact on the effectiveness of a business when starting a business. Furthermore, starting capacity also through education and training. Research also shows that training programs for entrepreneurs can largely develop career goals. In addition, research by the author group Nguyen QN & colleagues (2016) pointed out that there are 4 ideas that impact startup ideas in the accounting and auditing industry: attitude and passion; business readiness; Subjective norms and Educational factors. Among them, attitude and passion factors have the strongest influence on entrepreneurial intention. The results show that personal experiences during the process University education has a great impact on entrepreneurial potential. In addition, the thesis identified a number of new factors that impact entrepreneurial potential, which is the level of participation in entrepreneurial extracurricular activities. However, This study only emphasizes factors that impact the entrepreneurial potential of university students in general, not the current context.

2.4 Enhance the Start-Up Capacity of Businesses to Maintain the Competitiveness of the Economy:

- **Current Status of Competitiveness of Vietnam's Accounting and Auditing Industry during the Integration Process**

During the reform period, Vietnam's Accounting and Auditing industry has achieved important achievements, increasingly demonstrating its competitiveness in an integrated environment. Detail:

The legal environment for the industry's operations is relatively complete and clear, consistent with Vietnam's conditions and international practices, principles and standards. Vietnam has issued the Law on Independent Auditing (2011) and the amended Law on Accounting (2015). The Government has approved the "Vietnam Accounting and Auditing Strategy to 2020, vision to 2030",... This is a favorable and prerequisite condition for the Vietnamese Accounting and Auditing industry to operate effectively, Integrate deeply with the world and region.

The system of businesses and accounting and auditing services is developing rapidly. With international economic integration in general and the field of accounting and auditing in particular, Vietnam has created favorable conditions for the formation of a system of businesses providing accounting and auditing services. From only 18 businesses providing accounting and auditing services in 2008, by 2018, the number of businesses providing accounting services in Vietnam has reached 120, the number of businesses providing auditing services in Vietnam has increased to 191. The audit has reached 191. The after-tax business results of auditing companies in 2018 reached a total of 259,247.59 million VND, an increase of 76% compared to the figure of 147,117.40 million VND in 2017. The growth in profit after tax helps The profit margin on revenue of auditing companies in 2018 increased to 3.33%, from 2.27% in 2017. Accounting and auditing service activities not only support businesses in creating economic and financial information in accordance with the law, contributing to economic growth, but more importantly, enhancing publicity and transparency of financial information and healthy national finances.

Regarding human resources, as of December 31, 2018, the number of practicing auditors granted practice registration certificates also increased significantly, consistent with the scale in the market. The number of professional employees is 11,433 people; The number of practicing auditors is 2,022 people. In particular, in auditing firms there are thousands of people with recognized international professional certificates (such as ACCA, ICAEW, CPA Australia,...). In addition, the number of employees of auditing companies studying to obtain domestic and foreign accountant and auditor certificates has also increased significantly.

However, currently, the competitiveness of the majority of Vietnamese auditing firms is still weak compared to the region and the world. Apart from a few financial consulting and auditing enterprises that are members of international firms with 100% foreign capital, the majority of remaining enterprises have not yet met quality requirements. Even in large auditing and consulting firms in our country, their professional level and service quality have not kept up with developed countries. Therefore, Vietnamese businesses face many difficulties when the Vietnam-US Trade Agreement and the World Trade Organization (WTO) on accounting and auditing are implemented.

Compared to the potential and socio-economic growth rate, our country's current accounting and auditing service structure is still limited. Among the types of services announced by auditing and financial and accounting consulting businesses, consulting services and accounting and auditing practices only account for about 5 - 10%. Among the types of services provided by businesses, the proportion of financial statement audit services still accounts for the majority. Other types of services such as financial

consulting and tax consulting services are still low, especially for domestic businesses. Most businesses providing accounting and auditing services are operating in some large markets, such as Hanoi, Ho Chi Minh City and some other localities, although they have branches but are unevenly distributed and operate. ineffective movement. This situation leads to incomplete exploitation of market demand; At the same time, many units and organizations do not have the opportunity to understand the importance of various types of accounting and auditing services. Besides, the number of accountants and auditors holding practicing certificates in Vietnam is still limited, accounting for only about 2% of the total number of accountants and auditors in ASEAN countries.

Some solutions need to be implemented

▪ First, on the Part of the State and Functional Agencies

+ Continue to review and complete legal documents in the field of accounting and auditing. Accordingly, by the end of 2020, it is necessary to promulgate VAS/VFRS Standards in the direction of updating and approaching international standards. By 2025, apply IFRS at 3 levels: Public interest companies implement prototype IFRS; Other companies apply VAS/VFRS; Small and medium-sized enterprises implement the accounting regime for small and medium-sized enterprises. Fully applying IFRS will help Vietnamese accounting and auditing open a new era, changing the way of recording, measuring and presenting elements of financial statements.

+ Pay attention to investing and developing information technology infrastructure in a synchronous and timely manner, meeting the development trend of the global digital system. In particular, focusing on building a network security system, highly secure accounting and auditing data information. In addition, research and apply effectively and appropriately auditing methods, including basic and technical methods, especially methods of collecting and evaluating audit evidence, Technical analysis methods in the context of **the accounting profession** using electronic documents, blockchain technology, cloud computing, etc. There are preferential policies to support businesses in training accounting and auditing human resources as well as such as orienting and encouraging labor mobility within the ASEAN Economic Community. Continue to promote international cooperation, constantly develop healthy and sustainable accounting and auditing service markets; Develop accounting and auditing service activities according to development trends of regional and international countries, create and expand professional exchanges.

▪ Second, for Businesses Providing Accounting and Auditing Services

+ Absolutely comply with the State's laws on developing the accounting and auditing system in Vietnam. This is a mandatory condition for businesses to develop sustainably, improve competitiveness, contribute to building an accounting and auditing system that develops in the right direction, becoming a tool in inspection and supervision activities. National financial supervision.

+ Focus on diversifying and improving the quality of accounting and auditing services: develop various types of auditing services (financial statement audits, tax audits, compliance audits), operational audit, capital construction

audit,...); accounting services, financial services, tax and business services, accounting and auditing training and fostering services,... These services must gradually meet regional and international standards.

+ Regularly inspect and control the quality of accounting and auditing activities with regulations and professional processes for accounting and auditing staff. Focus on perfecting quality control processes, such as: recruitment process for employees with full practice certificates, high qualifications and ethical qualities; Periodic training and professional training processes; The service provision process from input to implementation to the output of the service products provided must be in accordance with the process and have service quality control.

▪ **Third, for Human Resource Training Establishments for the Accounting and Auditing Industry**

+ Accelerate the process of innovating content and specialized training programs in Accounting and Auditing in accordance with world development trends. Training institutions must review and re-evaluate specialized training programs in Accounting and Auditing; promptly supplement and correct shortcomings to suit the training programs of professional associations; aiming at mutual recognition between training institutions in terms of expertise, degrees and certificates. Develop modern, realistic training content to help students promptly adapt to careers in the digital age after graduation. Focus on combining professional knowledge with training in necessary skills, such as: Effective communication skills, working in many different groups; Critical thinking and problem solving skills based on respect for professional ethics.

+ Apply active teaching methods with the support of information technology, to promote the positivity, initiative, and creativity of learners, taking the learner as the center. Focus on building and developing relationships between training institutions and businesses to improve training quality and meet the recruitment needs of businesses.

▪ **Fourth, for each Accounting and Auditing Staff**

+ In a competitive and integrated environment, each accountant and auditor must actively and voluntarily learn and cultivate their own professional skills and be able to use technology for work; from as simple as applying Excel functions to accounting software, management software, analysis,... to information security for your own business and customers. At the same time, must have good professional ethics along with the ability to be creative, sensitive and intelligent. In addition, an indispensable means to help accountants and auditors reach beyond their scope of activities is the international language. For the field of accounting and auditing, language brings added value not only in communication language, but also international professional knowledge. Therefore, opportunities will increasingly expand for teams of accountants and auditors who meet international standards and are recognized to operate in many countries around the world such as: ACCA, US Management Accounting Training Program,. These certificates can help accountants and auditors maximize the scope of their activities, improving the competitiveness of **human resources** in the field of accounting and auditing in Vietnam.

3. Research Methods

3.1 Data Source

3.2 Income Method

Technical methods commonly applied in auditing financial statements include: Inspection, observation, investigation, confirmation, calculation and analytical procedures.

1. Check

Inspection: Is the review of documents, accounting books, financial statements and related documents and data or the inspection of tangible assets.

Inspection according to the first aspect is the process of reviewing and comparing relevant documents and accounting books available in the unit. This method is applied to: Sales invoices, warehouse receipts, warehouse receipts, accounting books, financial statements... This method is usually carried out in two ways:

- First, from a previous conclusion, the auditor collects documents as a basis for the conclusion that needs to be confirmed.
- Second, check the documents of a transaction from the time it is incurred until it is recorded in the books.

Inspection, according to the second aspect, is understood from the perspective of "physical inspection" of the enterprise's assets. Physical inspection is therefore often applied to assets with specific physical forms such as inventory, fixed assets, cash...

Inspection of tangible assets provides reliable evidence of the existence of the asset, but is not necessarily reliable evidence of ownership and value of that asset.

Physical inspection of assets that have a physical form therefore needs to be accompanied by other evidence to prove ownership and value of that asset.

2. Observe

Observation: is the monitoring of a phenomenon, a process or a procedure performed by another person (For example: KTV observes the actual inventory, observes control procedures conducted by the unit such as goods). warehousing; KTV can inspect the operating site of the audited unit to get a general impression of the unit's machinery and equipment).

Observation techniques are useful in many aspects of an audit and the evidence obtained is very reliable.

However, the evidence obtained from the observation technique itself does not show completeness, so it needs to be accompanied by other techniques. This technique only provides evidence of how work was performed at the time of observation, not sure whether it was performed at other times or not.

3. Investigation

Investigation: is the search for information from knowledgeable people inside or outside the unit. Investigation is carried out by officially sending documents, interviewing or exchanging investigation results, which will provide auditors with information that is not yet available or additional information to strengthen existing evidence.

For example: Interview customers about control procedures, or ask employees about the implementation of these procedures.

Collecting evidence through an investigation usually includes three stages:

Plan the interview, Conduct the interview, End the interview
The advantages of interviewing techniques will help the auditor collect new evidence, or help collect feedback to strengthen the auditor's opinion. However, the disadvantage of this technique is that the reliability of the evidence is not high because the interviewed subjects are mainly people in the audited unit, so they lack objectivity; The quality of evidence also depends on the qualifications, understanding and independence and objectivity of the person being asked.

4. Confirmation

Confirmation: Is a response to a request for information to verify information already contained in accounting documents.

When receivables are determined to be material in the financial statements and there is a possibility that the debtor will respond to a letter requesting confirmation of debts, the auditor must make a plan to request the debtor to directly confirm the receivables or other amounts. constitutes the balance of accounts receivable.

The KTV's request for confirmation of receivables (may include confirmation of payables) has 2 forms:

- Form A: Clearly state the Debt Receivable amount and ask the debtor to confirm whether it is correct or equal to what amount;
- Type B: Do not clearly state the Debt Receivable amount, but ask the debtor to clearly state the Debt Receivable amount or have other opinions.

Type A confirmations provide more reliable audit evidence than type B confirmations. The choice of the type of confirmation request depends on the circumstances and your assessment of inherent and control risks. KTV.

5. Calculate

Calculation: Is checking the mathematical accuracy of data on vouchers, accounting books, financial statements and other related documents or performing independent calculations by auditors.

3.3 Methods Analytical Procedures

Analytical process: Is the analysis of important data, information, and ratios, thereby finding trends, fluctuations, and finding relationships that conflict with other related information or there is a difference from the expected value. The analytical process involves comparing financial information, such as:

- Compare corresponding information in this period with previous periods;
- Compare reality with the unit's plan;
- Compare reality with KTV's estimates;
- Compare the unit's reality with units in the same industry, same scale of operations, or with statistics and norms of the same industry (For example: Investment ratio, gross profit ratio...).

The analytical process also includes consideration of the relationships between financial information and non-financial information.

When performing the analytical process, auditors are allowed to use many different methods, from simple comparisons to complex analyzes requiring the use of advanced statistical techniques. The choice of analytical process, method and level of application depends on the

professional judgment of the auditor.

- Analytical process applied when planning an audit;
- Analytical procedures in basic testing;
- Analytical process applied in the overall review stage of the audit.

3.4 Research Process

Step 1: Prepare for the audit plan

- Receiving customers
- Assign auditors
- Sign an audit contract

Step 2: Collect information about the audited unit

Step 3: Perform preliminary analytical procedures

Step 4: Evaluate materiality and risk in auditing

Step 5: Prepare a comprehensive audit plan and draft an audit program

4. Research Results and Discussion

4.1 Industry characteristics

Understanding the concept of accounting will help you understand the overall work. Understand the work that an accountant must do. Thanks to that, we can simultaneously understand the role of this work in times like today. The economic development period is becoming more and more intelligent and modern every day.

Accounting is one of the hottest and most important professions today. The accounting industry is one of the indispensable industries for the operation of a business. Indispensable to the factory and company operations. This is considered an important thread for the head of that business to be able to see the daily development situation of the business. That helps to adjust appropriate measures. From there, it helps businesses grow more and more.

In general, if a business does not have an accountant and does not have an accounting industry, operations cannot run smoothly. From there, the activities of that business cannot be effective.

For each separate accounting position, accountants have different job characteristics. Jobs in that employee's own field. Besides, employees perform their specific job and it depends on the position they are holding.

In addition to the list of common tasks that accountants often do on a daily basis. Besides, each accounting position has its own unique job characteristics.

- Tax accounting. This is a job that helps handle tax-related issues for businesses. Related to personal income tax, corporate income tax and other taxes.
- General Accounting. This is an accounting job that synthesizes all parts related to the financial situation of a company or business. This accounting position operates effectively and covers a wide range of situations. From there, the general accountant can do all the work that an accountant needs to do.
- Sales Accounting. This is the job of providing information related to buying and selling activities as well as import and export of goods. This activity is often carried out by companies and businesses with partners. Besides, this accountant needs to ensure the accuracy of invoices. Ensure accuracy of relevant goods documents.
- Bookkeeper. This is the job of Resolving problems within the warehouse. This helps monitor inventory tables. They clearly understand the situation of goods in the warehouse, which ones are in stock and which ones

are out of stock. From there, you can easily report to your superiors to have appropriate adjustment plans...

4.2 Current Situation

Accounting is always in the top hot professions, every year tens of thousands of students enter universities to pursue this major. The job is considered "light work, high salary" and is stable, so it is not difficult to understand why this has become a profession chosen by many people. With the characteristics of a rapidly developing economy, every year in our country companies and businesses spring up like mushrooms, leading to increased demand for accounting human resources and job opportunities in the industry. Accounting is also open. However, why are there still many accounting students who graduate without jobs? Is there too much excess supply or is it because the candidates are not qualified enough to get a position in businesses?

1. The important role of accounting in businesses

Accounting always has an extremely important position and role in businesses. This will be an essential part of every company if it wants its business operations to be recognized as legal. The accountant will be responsible for all documents, data, statistics, controlling the financial situation and especially issues related to tax declaration and finalization. The priority and top job of an accountant is to help businesses track and analyze business numbers. A successful business knows how to allocate costs appropriately, how to maximize profits and minimize costs. Accounting operations, if performed fully, promptly and accurately, will help businesses monitor financial flows, control debts to other people and businesses and vice versa. All those procedures and reports help paint a comprehensive picture of business and corporate profits.

In another aspect, accountants are also business advisors, making comments that have great influence on businesses, especially for companies and small businesses. With the accounting profession, they understand the entire cycle of business activities, from the opening stage, throughout the development process and until closing. Therefore, at all times, the contributions of accounting experts are of great value.

2. Business needs for the accounting industry today

Vietnam is a country with a rapidly developing economy, especially focusing on integration, trade, and expansion with foreign countries. The position of the accounting profession is increasingly strengthened. Businesses pay more attention to the accounting department and are always looking for excellent candidates to perfect the system and improve work efficiency.

Based on 2017 statistics, Vietnam has more than 500,000 large and small businesses. Each average business needs 5-6 accountants to maintain operations with an income of 7-9 million VND.

At the present time, the number of businesses is certainly much larger as startups are now becoming a trend and every year the number of new businesses continues to spring up like mushrooms, which means demand for the industry. Accounting is always at a high level. This will be an advantage for new graduates without much experience to have the opportunity to work, practice and develop themselves.

4.3 Strengths and weaknesses of startup capacity of the accounting and auditing industry:

* Strength:

- You can know your career future in advance

Unlike other professions, accounting will give you a clear and practical future. Before being an accountant for any company, you are already an accountant for yourself. This is a quite special and interesting thing about this noble profession. For majors like communication research, political science, etc., it is very difficult for you to determine what your future and job will be.

However, if you are a student studying accounting, you will definitely have received specific training about your career. This is one of the great advantages of the accounting profession.

- Accountants are in high demand in society

Every year, many more businesses are established and expanded. So there is a need for more people to work as accountants. Not only that, there are many different types of organizations related to this profession. Accounting plays an essential role in preserving, preserving and developing the budgets of businesses. Although there are many fluctuations in the economy, accounting remains stable.

- Potential for growth

After graduating, you can start working with positions as a collaborator of companies. Yet the growth potential can be called excellent. After a few years of extensive experience and skills, you can start moving "Fast forward into accounting".

- Generous salary

One of the advantages of accounting that is often mentioned is labor. Not only can working as an accountant earn a generous salary, but you also enjoy many preferential policies such as pensions, health care, time off and other benefits.

- Multidisciplinary

Accounting is a diverse profession with many different fields. From those fields you can divide into many different professions: finance, management, auditing and tax. Because of the diversity of the field, an accountant will have many options in their career. They may work for the government or at a private organization.

They may work at a large company or in their own small company. They may manage company expenses or just do taxes. An outstanding advantage of the accounting profession that many people prefer.

- You are not bound

With those high salaries, you are absolutely not constrained at all. If you are preparing to start a business in a new city, don't worry about your current job. Because you can absolutely find another job here. Accounting will not tie you to a particular company. You can completely move and work nationwide or even internationally.

* Weakness:

- Accounting career will bring a dry feeling

Feeling bored while working is a common sentiment of many people in the profession. In other words, it's monotonous and pushes away your personality. Along with that, prepare yourself mentally for long periods of time sitting at a computer desk.

- Must have degrees and certificates

- The numbers and work results are evaluated and guaranteed by certifications. When entering different specialized fields, you must equip yourself with relevant authorizations, certificates, and degrees. It partly builds trust and assurance while also adding necessary specialized knowledge during the working process. In each working environment and different countries, there will be different degree requirements. But usually the highest certification is at least 1 year of work experience in the profession.

- Easily stressed

Accounting is a profession that is considered to have a high level of stress during working hours. Accountants must work according to allowed standards and by default will cause feelings of fatigue and discouragement. Especially during tax season, employees have to work stressfully. However, like other industries, accounting also has a cyclical model.

Besides the advantages, accounting still has certain limitations. Studying Accounting means you have to constantly work with numbers, so you feel dry and sometimes stressed at work. Therefore, you need to know how to allocate and arrange your time to bring the best work efficiency

4.4 Challenges (T) and Opportunities (O) in Improving the Startup Capacity of Businesses in the Accounting and Auditing Industry

Challenge (T)

Since its formation and development until now, the Vietnamese accounting and auditing services market has achieved great achievements. Specifically, the legal environment is relatively complete, clear, suitable for Vietnam's conditions and gradually in line with international practices, principles and standards.

That is, the legal system and law enforcement related to accounting and auditing service activities are not synchronized and effective. State management agencies also face many challenges related to audit quality control, compliance with laws and audit regulations, and handling disagreements and disputes about audit results. In the activities of foreign auditing organizations with branches in Vietnam, highly qualified experts work in Vietnam. Regarding the legal basis of Vietnamese auditing, there are standards and content that cannot be changed according to international practices, so it takes time and a roadmap to change.

Although the number of companies providing accounting and auditing services is increasing rapidly, only a few companies have the capacity, scope and quality of operations. On the other hand, professional organizations have not yet implemented their functions, tasks and powers in accordance with international practices for issues related to research, drafting and promulgating regulations on professional skills. job.

1)Challenging the 4.0 technology

In Vietnam, current accounting and auditing work is mainly performed on records and papers. Meanwhile, Industry 4.0 transforms all of that data into electronic information, which is both diverse and difficult to grasp. Therefore, if accountants and auditors are not knowledgeable about technology, they will encounter many difficulties in performing professional tasks. Addressing limitations in

qualifications and capacity of officials and employees and arranging reasonable work for employees is not an easy problem for the Accounting and Auditing industry in the context of the 4.0 Industrial Revolution.

Industrial Revolution 4.0 brings new opportunities to the Accounting and Auditing industry, but at the same time also poses significant challenges in perfecting the legal framework, preventing cyber security risks and protecting information confidentiality. Information security is an important issue in the Audit industry. Security requires effective measures to protect the software, hardware and data of businesses and audit clients.

In the context of the 4.0 Industrial Revolution and international economic integration, competitive pressure in the accounting and auditing market will be more intense when there are foreign auditing firms. If they do not improve themselves, domestic auditing firms will face the risk of bankruptcy, dissolution, or narrowing the scale and scope of operations.

2) Investment challenges

A big challenge for the Accounting and Auditing industry is investing in equipment development to adapt to advances in digital science and technology. Investment in technological equipment will bring high efficiency, however investment costs are a matter of concern for the entire industry.

3) Challenges in reforming the legal system regulating Accounting and Auditing activities

Recently, although there have been many efforts in building a legal basis, the system of legal documents on Accounting and Auditing services in Vietnam is still incomplete and lacking stability. and not fully consistent with international commitments. For example, Accounting Standards are outdated and not updated compared to international accounting practices and standards; The system of issued Auditing Standards is lacking; The implementation of commitments on the presence of natural persons has not been clearly and detailedly regulated... When the new generation FTA agreements officially operate, shortcomings in the legal system will be an obstacle. big obstacle for Vietnamese businesses and workers. While the TPP Agreement takes effect and the ASEAN economic community officially operates, shortcomings in the legal system will be a major obstacle for Vietnamese businesses and workers in seizing opportunities. Due to the integration process, it is even possible to "lose at home".

4) Fierce competition with human resources from countries participating in the TPP Agreement and ASEAN countries.

To work in an international environment requires workers to have qualifications that meet international standards, in-depth knowledge, and professional and effective working methods. However, Vietnam's current team of accountants and auditors still lacks both quantity and quality compared to international standards according to data from the Vietnam Association of Certified Public Accountants (VACPA). There are 10,866 people working in auditing firms, of which 9,543 are professional employees, 1,647 people have Vietnamese auditor certificates. As of August 2015, there were 3,496 people certified as auditors, however, the number of practicing auditors is still short of demand because there are nearly 1,800 people with certificates who are not registered to practice.

Number of practicing auditors at Vietnamese Auditing companies as of August 2015: Team of Vietnamese Accountants and Auditors with certificates from

international associations (such as ACCA, CPA Australia, CPA USA, CMA...) currently, although increasing every year, is still very thin.

Statistics on the number of Accounting students from ASEAN countries graduating every year: Besides, the issue of foreign language - considered the key to opening the door to integration - is a weakness of Vietnamese workers. The proportion of Vietnamese workers who cannot use English and other foreign languages is quite large. While workers from other countries in ASEAN such as Thailand, Singapore, Philippines, Malaysia, Brunei... use English fluently. These are no small challenges for workers in the Accounting and Auditing industry as labor mobility in this field is increasingly easier within TPP participating countries and especially in the ASEAN region due to the agreement. mutual recognition.

If the competitiveness of Vietnamese human resources in the Accounting and Auditing industry is not improved, it can lead to consequences such as: (i) The jobs that Vietnamese human resources are performing in the country will be overrun by human resources. Higher quality, better experience and expertise of countries in the region replaces, reduces income, and even takes away jobs from domestic human resources; (ii) Not taking advantage of the opportunity provided by the AEC to work in countries in the region due to not meeting the professional, technical, and foreign language requirements; (iii) If Vietnam's human resources are still of low quality and have poor competitiveness, they will only be able to participate in the segment serving subjects and businesses with low requirements. This creates a vicious cycle of low income and no financial resources to reinvest in improving qualifications. The above consequences not only affect the workers themselves but also have a negative impact on businesses and the economy.

- Fierce competition between domestic and foreign Accounting and Auditing service businesses.

In the Vietnamese accounting and auditing service market, except for foreign-invested auditing companies, most Vietnamese auditing companies are small and medium sized, with limited professional capacity. Services should be provided mainly within the territory of Vietnam.

Opportunity (O)

Joining TPP and AEC helps Vietnam strengthen integration with the region in the fields of Accounting and Auditing, opening up many new opportunities. Accounting and Auditing service companies will have many options to recruit highly qualified workers. At the same time, Vietnamese workers will also have opportunities and favorable conditions to work and learn experience. experience in other countries.

5) Opportunities for Vietnamese Accountants and Auditors to operate across borders.

To operate cross-border, Vietnamese Accountants and Auditors who have been granted Vietnamese Practicing Certificates (CPA Vietnam) need to be upgraded to ASEAN Certified Auditors (ACPA). At that time, people with ACPA certificates will be qualified to practice in all ASEAN countries without having to apply for a license or take an exam, just register to practice according to that country's regulations. This is also an opportunity for Vietnamese Accountants and Auditors to increase their income, improve their professional qualifications, foreign language skills, ability to adapt to a professional international working

environment, and develop skills. soft skills... thereby improving the quality of Vietnam's human resources.

6) Opportunity to expand the market and recruit high-quality human resources in the region for accounting, auditing and financial service companies.

As mentioned above, Accounting and Auditing is one of eight industry groups that have signed the ASEAN Mutual Recognition Agreement (MRA). Therefore, when the AEC door has opened, the fact that personnel in this industry can freely move between ASEAN countries also opens up many opportunities for accounting and auditing businesses to recruit and select many good personnel. Not only that, integration also creates opportunities for businesses to attract foreign investment capital, expand markets and customers, and increase revenue and profits.

According to Ms. Tran Thuy Ngoc, deputy general director of Deloitte Vietnam: "In the accounting and auditing profession, it can be clearly seen that human resources in developed countries such as Singapore, Malaysia or even the Philippines are of high quality. Relatively good, high level, good English, international training. That human resource is very abundant and will be able to enter the Vietnamese market." Also according to Deloitte company, in the coming time, the trend of personnel turnover may be at senior and employee levels.

Mr. Nguyen Chi Trung, general director of Grant Thornton Vietnam, said that in just a short time, the number of applicants to the company has expanded significantly. The company regularly receives job applications from students and candidates from countries in the region. When recruiting, Vietnamese or foreign candidates are evaluated by the company on two aspects: professional qualifications and cost. Also according to Mr. Trung, the company faces difficulties when recruiting Vietnamese accountants and auditors in fields with very high professional requirements such as in the industry and services because there is no such program in Vietnam. training in this industry group. However, that shortage will be compensated by human resources at all levels from ASEAN countries.

4.5 Solutions to improve startup capacity of businesses in the industry

In order for the accounting and auditing fields to develop in accordance with professional standards, it is necessary to strengthen management of professional ethics. This is necessary work to improve the position and professional quality of Vietnamese accountants and auditors.

1) It is necessary to accelerate the roadmap to perfect the legal framework system on accounting and auditing on the basis of international practices and in accordance with actual conditions in Vietnam, minimizing unnecessary differences between regulations. State regulations with international practices; At the same time, focus and strengthen supervision and management of professional associations and auditing companies. In addition, professional associations need to be empowered to develop auditing and accounting standards as well as provide guidance on these standards. Accordingly, by 2020, it is necessary to promulgate VAS/VFRS Standards in the direction of updating and approaching international standards. By 2025, apply IFRS at 3 levels: Public interest companies implement prototype IFRS; Other companies apply VAS/VFRS; Small and medium-sized enterprises implement the accounting regime for small and medium-sized enterprises. Fully

applying IFRS will help Vietnamese accounting and auditing open a new era, changing the way of recording, measuring and presenting elements of financial statements.

2) The State needs to invest and develop information technology infrastructure in a synchronous and timely manner, meeting the development trend of the global digital system and creating conditions for the effective application of Industrial Revolution 4.0. into the field of accounting and auditing. In particular, focus on building a network security system, ensuring high security of accounting and auditing data information.

3) Develop a strategy for developing the Audit industry in both the short and long term. The strategy is built based on the current situation of the Audit industry and the problems posed by the 4.0 Industrial Revolution; Focus on developing a modern and advanced State Audit with a reasonable organizational model, promoting the role of operating, orienting, and managing the operations of the entire audit system, ensuring that the Audit industry operates smoothly. Operate synchronously, operate effectively and with quality, in accordance with the market mechanism and adapt to the scientific and technical advances of the 4.0 Industrial Revolution.

4) As for businesses providing accounting and auditing services in particular, proactively develop plans and implement plans to apply the achievements of Industrial Revolution 4.0 in the accounting and auditing process, such as: applying Image recognition technology and machine learning help with data entry, artificial intelligence applications to automatically classify and quantify transactions, application of software to support audit sample selection, software auditing software,...

Raising awareness of auditing officials and staff, making them understand the importance and impact of the digital revolution on the Vietnamese Auditing industry. From there, each individual proactively studies and improves their professional and scientific and technological qualifications to adapt to the new requirements of the 4.0 era.

5) Pay attention to network security. Auditing firms need to invest and equip security and confidentiality solutions, regularly check and monitor compliance with security and confidentiality regulations; detect and promptly handle security vulnerabilities; Ensure confidentiality of customer information.

6) Besides, accounting and auditing training institutions need to have changes in their training perspective. Training does not come from what we have but must come from the demands of reality, the requirements of the digital technology age with the digital economy and e-Government, which is providing accounting human resources, High quality audit for society. This means strengthening innovation in training and scientific research in accounting and auditing in the context of Industry 4.0; Innovate training and research into accounting and auditing science comprehensively, from innovating awareness, innovating training goals, approaches, programs and training methods.

7) At the same time, build a strategy for developing human resources in the Audit industry, focusing on innovating and strengthening the training of high-tech human resources; Increase the ability to apply information technology, build a team of qualified auditors with ethical qualities to meet industry requirements, contribute to improving competitiveness, and shorten the gap in comparative qualifications. with the region and the world.

Expanding the scale of consulting - auditing - accounting services requires auditing companies to early identify development trends and challenges in corporate governance to come up with optimal solutions.

8) Regarding accountants and auditors, in the 4.0 Industrial Revolution, each individual working in the field of accounting and auditing needs to be aware of the importance of technology to apply to work and save resources. and increase work efficiency. An indispensable means for every accountant and auditor is the international language. Opportunities will increasingly expand for teams of accountants and auditors who meet international standards and are recognized to operate in many countries around the world, such as: ACCA, American Management Accounting Training Program.

Ky, CIA,. These certificates can help Vietnamese accountants-auditors maximize the scope of their activities, improve the competitiveness of human resources in the field of accounting and auditing in Vietnam. Male.

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