

## **SUMMARY OF THE THESIS CONTRIBUTION**

### **1. Thesis topic: Managing electronic invoices of tax authorities for businesses in Vietnam**

Major: Finance - Banking

Code: 9.34.02.01

### **2. Ph.D. Candidate: Truong Thi Thu Ha**

### **3. Supervisors:**

(1) Assoc.Prof. Vu Duy Nguyen

(2) Ph.D. Ton Thu Hien

### **4. Thesis contributions**

#### ***4.1. Theoretical contributions***

Theoretically, the thesis systematized and clarified some basic reasoning about relevant research findings on e-invoicing and e-invoice management. From there, it pointed out gaps that need further study. The thesis has better described the theory; from a theoretical perspective, it has generalized and systematized theoretical issues about invoices, electronic invoices, and electronic invoice management for tax authorities and businesses. These issues include invoice concepts, invoice classification, requirements for invoices, the concept of e-invoices, concepts of e-invoice management, contents of e-invoice management, principles of e-invoice management, and factors affecting e-invoice management. The new contribution of the thesis in terms of theory is reflected in the fact that it has developed and clarified several theoretical issues for e-invoice management, such as requirements for e-invoice management and factors affecting e-invoice management.

#### ***4.2. Contributions in practice***

Firstly, the thesis introduced the experiences of countries such as Portugal, China, Taiwan, Korea, and Latin American countries. This serves as a lesson for Vietnamese tax policy issuing agencies to learn from and apply to the e-invoice management of tax authorities for businesses. This represents a valuable new contribution to the thesis.

Secondly, the thesis assessed the current situation of e-invoice management by tax authorities for enterprises in Vietnam during the period of 2018-2023 in the following aspects: the current status of developing and completing legal documents on e-invoice management, and organizing the implementation of e-invoice management. The thesis clearly outlined the achieved results, limitations, and causes of limitations in e-invoice management in Vietnam. These assessments are based on objective and comprehensive practices derived from appropriate research approaches. This creates coherence between the theoretical framework and the implementation of practical research.

Thirdly, the study has proposed solutions to manage e-invoices by tax authorities for businesses, which include: completing legal documents on e-invoice management; a group of solutions for organizing the implementation of e-invoice management; a group of solutions for inspection and supervision in e-invoice management; and a group of solutions for handling administrative violations in e-invoice management. The thesis also proposes four recommendations to support the management of e-invoices by tax authorities for businesses in Vietnam.

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**ACADEMIC SUPERVISORS**

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