

## **SUMMARY INFORMATION ON THE NEW CONTRIBUTIONS OF THE DOCTORAL DISSERTATION**

**1. Dissertation Title:** "*Tax management for enterprises in Nghe An province*"

**2. Major:** Finance - Banking                      *Code : 09.34.02.01*

**3. Doctoral Candidate :** Nguyen Dinh Anh Tu

**4. Supervisors:**

1. Assoc. Prof. Dr. Ly Phuong Duyen

2. Dr. Do Dinh Thu

**5. Novel Contribution of the dissertation :**

*First*, the dissertation systematizes and clarifies the fundamental theoretical issues of tax administration for enterprises, including its concepts, characteristics, roles, principles, and main contents. A notable contribution is the development of a set of evaluation criteria for tax administration, covering both qualitative and quantitative indicators suitable for local conditions. The dissertation also analyzes the factors affecting tax administration for enterprises in the context of digital transformation, organizational restructuring, and the implementation of electronic invoices.

*Second*, based on secondary data and field survey results in Nghe An Province, the dissertation provides additional empirical evidence on the current situation of tax administration for enterprises during the 2019–2024 period. It identifies a number of systemic shortcomings in key areas such as tax declaration, tax debt management, tax inspection and examination, and taxpayer support. At the same time, it clarifies the main causes of these limitations, including management capacity, technological infrastructure, data quality, and the level of tax compliance among enterprises.

*Third*, on the basis of theoretical and practical research, the dissertation proposes a set of prioritized solutions to strengthen tax administration for enterprises in Nghe An Province in the coming period. These solutions are developed in line with the reform of the tax administration apparatus and the requirements of digital transformation, focusing on major functions such as enterprise management, tax return administration, tax debt management and enforcement, tax inspection and examination, and taxpayer communication and support.

In addition, the dissertation proposes supporting solutions in a coordinated manner, including improving the organizational structure, enhancing the quality of tax officials, upgrading information technology infrastructure, strengthening the management of electronic invoices, and improving coordination in local tax administration. It also offers recommendations for policy improvement and suggests further research on the potential application of blockchain technology in selected tax administration functions.

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