

## SUMMARY INFORMATION

### ON THE NEW CONCLUSIONS OF THE DOCTORAL DISSERTATION

**1. Dissertation title:** *"Tax Debt Management in the Context of Digital Transformation in Vietnam."*

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

**3. Full name of PhD Candidate:** Truong Thi Thao

**4. Full names of academic supervisors:**

1. Assoc. Prof., Dr. Vu Duy Nguyen

2. Assoc. Prof., Dr. Ly Phuong Duyen

**5. New conclusions of the Dissertation:**

The dissertation *"Tax Debt Management in the Context of Digital Transformation in Vietnam"* makes the following principal new contributions:

**First**, regarding the theoretical foundations, the dissertation develops a theoretical framework for tax debt management in the context of digital transformation, grounded in modern public governance, treating tax debt management as a continuous governance process covering the entire lifecycle of tax obligations, including risk prevention, compliance monitoring, and debt resolution. By integrating asymmetric information theory, transaction cost theory, and Post-New Public Management (Post-NPM) theory, the dissertation clarifies the mechanism through which digital transformation affects management effectiveness across three dimensions: narrowing information asymmetry; reducing enforcement and coercion costs; and enhancing coordination capacity and data-driven decision-making. This approach helps address the limitation of prior research, which had not clearly articulated the governance nature of digital transformation in tax debt management.

**Second**, regarding the analytical framework and research model, the dissertation constructs an analytical framework for tax debt management structured around the tax authority's core management functions, including: legal policy, debt management planning,

debt collection implementation, tax debt inspection and resolution, and coordination and taxpayer support. On this basis, a theoretical model of factors affecting the effectiveness of tax debt management is formulated, enabling the quantification of each factor group's influence. The novelty lies in structuring the factors according to modern governance logic, reflecting the relationships among institutions, operational implementation, and the digital capacity of the tax authority.

*Third*, regarding the analysis of current conditions, the dissertation adopts the lens of "digital capacity gaps." Findings show that digital transformation in tax debt management in Vietnam has largely remained at the level of computerization, while core capabilities such as risk analysis, forecasting, and early warning mechanisms have not been adequately utilized. The bottleneck lies not in technology itself but in the capacity to exploit and translate data into management decisions. The research also highlights the role of big data, artificial intelligence, and automated interaction systems in enabling the shift toward risk-based tax debt governance.

*Fourth*, regarding empirical evidence, the dissertation applies a multiple linear regression model to test the impact of various factors on the effectiveness of tax debt management. Results show that all factors exert a positive, statistically significant influence, providing a scientific basis for evidence-based policymaking.

*Fifth*, regarding solutions, the dissertation proposes a system of solutions organized around five pillars: refining the legal and policy framework; developing data- and risk-based debt management plans; organizing implementation in alignment with digital transformation; strengthening inspection and monitoring; and advancing coordination and taxpayer support. The solutions are approached through an integrated lens combining institutions, organization, technology, and data to ensure coherence and sustainability.

Overall, the dissertation has supplemented the theoretical foundations, constructed an empirically testable analytical framework, and proposed a systematic set of solutions for tax debt management in the context of digital transformation. The research results contribute to modernizing tax debt management toward a more proactive, data-driven, and sustainable approach, enhancing tax governance effectiveness in Vietnam.

In addition to the five core solution groups, the dissertation also proposes a group of supporting solutions aimed at ensuring the conditions for implementing tax debt management in the context of digital transformation. This group focuses on developing sustainable financial mechanisms, strengthening inter-agency coordination and data integration, expanding international cooperation, refining mechanisms for handling special tax debts, and promoting social oversight. Although not among the core solution groups, these supporting solutions serve as an important foundation, contributing to the effectiveness and sustainability of tax debt management.

**ACADEMIC SUPERVISOR NO. 1**

**Assoc. Prof. Dr. Vu Duy Nguyen**

**ACADEMIC SUPERVISOR NO. 2**

**Assoc. Prof. Dr. Ly Phuong Duyen**

*Hanoi, date ..... month ..... year 20.....*

**PhD CANDIDATE**

**Truong Thi Thao**