

Laws on Supporting Digital Transformation of Small and Medium Sized Logistics Enterprises in Vietnam*

Nguyen Van LAM

Department of Management Science and Law, School of Economics and Management,
Hanoi University of Science and Technology, Hanoi, Viet Nam.

Corresponding author: lam.nguyenvan@hust.edu.vn

Abstract

Digital transformation in logistics enterprises is the process of integrating technology into business activities to optimize time, cost and to improve competitiveness. With the central position of the supply chain in logistics activities, the transformation of digital in logistics activities plays a crucial role to apply digital transformation throughout the economy. This article analyzes current situation of digital conversion of logistics in small and medium enterprises (L-SMEs) in Vietnam, evaluates and suggests solutions to complete legal regulations on digital support for logistics enterprises.

Research purpose:

This article analyzes current situation of digital conversion of logistics in small and medium enterprises (L-SMEs) in Vietnam, evaluates and suggests solutions to complete legal regulations on digital support for logistics enterprises.

Research motivation:

The policies and laws on supporting logistics enterprises are not concentrated but dispersed in too many documents; while the regulations do not cover issues arising in the process digital transformation in logistics and in L-SMEs today. Therefore, it needs to continue to be implemented in a more focused, targeted and substantive direction, closely following the needs of businesses in each field, in each type of business within the logistics service industry.

Research design, approach and method:

The article uses methods of systematization, analysis, interpretation, qualitative and quantitative methods,... which are common methods in social science research and jurisprudence research to analyze the given content.

Main findings:

Reality shows that there are currently barriers in the process, such as: The notice and awareness of the urgency of digital switch for SME logistics; L-SMEs only use new information technology applications at a basic and disjointed level; Digital transformation exceeds the economic potential of logistics SMEs; Lack of infrastructure for digital transformation; Lack of highly qualified human resources to approach digital transformation; The risk of data and information leakage from businesses or customers; Many enterprises have concerns for legal risks; other barriers such as the latest information about digital technology, difficulties in changing traditional business practices, etc.

Practical/managerial implications:

Digital transformation is necessary for logistics activities, if firms want to survive the ever-changing market. Therefore, legislation to support digital transformation for L-SMEs has a profound impact on the efficiency of logistics service activities in Vietnam.

Keywords: Logistics; Logistics SMEs; Digital transformation, Law on Digital Support.

*This research is within the contents of Hanoi University of Science and Technology's researches about: "Situations and solutions to complete laws on logistic industry in Vietnam", Code: T2020-PC-041 of 2020.

1. PROBLEM STATEMENTS

The logistics service industry and e-commerce in Vietnam are opened up with great opportunities for breakthrough development, while Vietnam is a member of free trade agreements, including large ones such as EVFTA, CPTPP, RCEP. Therefore, this is a golden opportunity for logistics enterprises to take advantage and improve their services in a more effective and professional way.

Digital transformation in an enterprise is understood as "the integration and application of technology to enhance the business and management efficiency, the competitiveness of enterprises and to create new values" (Ministry of Planning and Investment, 2020). The digital transformation process of L-SMEs aims to change stagnation, create breakthroughs to improve competitiveness, reduce costs, grow quickly and achieve optimal profits.

In fact, Vietnam is in a period of rapid transition to a digital society. Currently, approximately 70% of people can access the Internet via computers or smartphones, with convenient costs but high and stable quality. Additionally, the logistics industry is a rapidly growing economic sector, participating more and more deeply in all aspects of the economy and society. The Government has set specific goals as follows: "By 2025, the proportion of logistics services' contribution to GDP will be able to reach 5%-6%; 15%-20% for the growth rate of logistics services, 50%-60% for the rate of outsourcing (logistics services); total logistics costs are expected to drop to 16%-20% of GDP and rank 50th in the global LPI index or even win a higher position"(Prime Minister, 2021). In the context of competition and the explosion of the digital economy, along with increasingly fast e-commerce, "logistics enterprises have partly realized the importance of digital transformation and technology achievements into business activities to enhance economic efficiency and optimize production and supply chains as well" (Tran Thanh Binh, 2021).

Especially in the situation of the Covid-19 pandemic, consumption habits, ways of operation and trade exchange have all changed. E-commerce has grown strongly, leading to logistics activities contributing to the fight against the coronavirus outbreak by ensuring effective transportation, delivery and warehousing activities for goods circulation, serving the needs of consumption, import and export. It is the challenges from the epidemic that promote the process of automation and digitization in the logistics sector in Vietnam to develop and become the main trend in the upcoming time.

However, the current digital transformation process is still facing difficulties and obstacles. Because this is a new field, most of the legal frameworks prescribed in the laws to serve digital transformation are still very limited. The legal regulations on electronic identification and

authentication of each individual's identity when participating in electronic transactions and digital transactions are still incomplete, there are still many shortcomings, so many problems have been created. consequences in terms of security and social order, fraudulent activities, fraud in business and service activities or other aspects of social life.

2. ACTUAL SITUATION OF DIGITAL TRANSFORMATION IN SMALL AND MEDIUM SIZED-LOGISTICS ENTERPRISES IN VIETNAM.

In recent years, logistics has been a vital service industry in the overall structure of the national economy, playing a role in supporting, connecting and boosting national and local socio-economic development, contributing to improve the competitiveness of the economy. Logistics activities help ensure the timely, adequate and accurate supply of raw materials for production activities. However, the logistics service business of companies in Vietnam still has some shortcomings, for example: Not fully exploiting the economic and geographical advantages of each locality; The infrastructure for logistics activities as well as the connection between the infrastructure serving commerce, transportation, information technology... in the country has not reached the full potential, so the efficiency of logistics activities is still low, opposed to high logistics cost compared to other countries due to many reasons. For example: the limitations on scale and capital, the ability to apply information technology, the qualification of human resources to suit operational requirements, limitations on logistics infrastructure and road transport costs, seaport surcharges.

Thanks to the strong development and breakout of digital economy, together with the fast-growing e-commerce, logistics businesses have somewhat realized the necessary to quicken the digital conversion and apply technological advances into business activities to strengthen the economic efficiency, as well as to optimize their commercial operations. Switching the digital becomes urgent for Vietnamese logistics enterprises to grasp the home-field advantage and compete fairly with foreign businesses.

Digital conversion activities include the following contents: "i. Digitizing management and business data of enterprises; ii. Applying digital technologies for automation; iii. Optimizing business, management, production and reporting processes, coordinating until the entire business model is transformed, creating new values for the enterprise" (Ministry of Planning and Investment, 2020).

Digital conversion brings benefits such as cutting operating costs, reaching more customers in a longer time, leading decision making faster and more accurately thanks to a timely reporting system. Departments in an enterprise, when applying digital

transformation, create a platform that connects all parts of the business and each business division still has tools to not only serve the professional operations, but communicate with other departments. Improving employee's productivity and business competitiveness to serve customers much better.

Furthermore, logistics activities are affected by many related industries, enterprises cannot operate on their own but must connect with customs, shipping lines, along with many customers and types of services.

Currently, according to the digital transformation road map for SMEs in Vietnam, it is recommended to go through the following common stages: The preparation phase and 3 phases to make the gradual transition from "doing digital" to "being digital". These stages are only relative (not totally precise), thus depending on the actual situation, goals and potentials of each enterprise, they can implement in parallel or in succession (Ministry of Planning and Investment, 2020). Specifically:

Table 1. Digital transformation road map for SMEs in Vietnam

Stage	Content	Activities
Preparation		L-SMEs set digital transformation goals and strategies which are appropriate the most for their business area.
Stage 1	<i>Apply digital transformation to business models</i>	<ul style="list-style-type: none"> + Apply digital technology to expand the distribution channels and for inventory management, warehousing services and goods distribution gradually. + Apply digital technology for accounting and finance operations; + Build a common database on business activities, goods supply, accounting and finance. + Develop business and data security policies and applying security tools...
Stage 2	<i>Concentrate on digital transformation for management model</i>	<ul style="list-style-type: none"> + Finalize the governance model and define the integrated data requirements for the next steps. + Build and complete the governance model, organizational structure, people, policies and processes for all functional operations of the enterprises. + Develop administrative criteria, management reporting system and database requirements. + Identify requirements for comprehensive digital transformation and integration purposes; + Apply digital transformation to the

		administration reporting system; ...
Stage 3	<i>Connect business and administration; innovate new products and services</i>	<ul style="list-style-type: none"> + Apply digital transformation to gradually connect existing systems into an information system throughout from business to administrative operations, building a mutual database for entire enterprise; + Invest in products and service innovation, constantly upgrade existing systems; + Apply new digital technology to ensure information safety and network security for whole-of-enterprise's data.

(Source: Author's summary based on Ministry of Planning and Investment's, 2020)

The process of digital transformation of Vietnamese enterprises will be generalized through the following suggested steps (Ho Tu Bao, 2020):

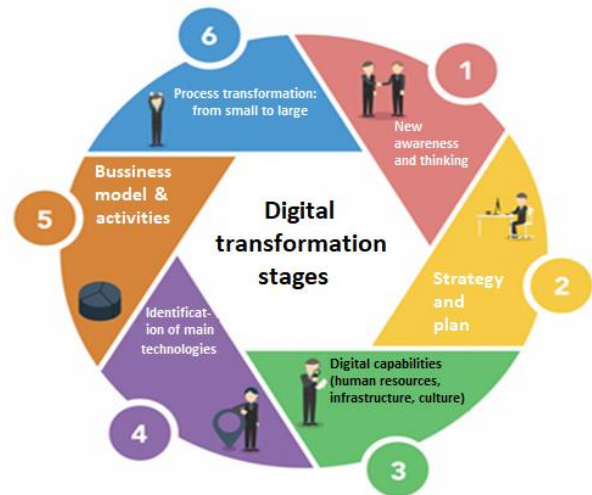


Fig. 1. Process of digital transformation of Vietnamese enterprises

(Source: Ho Tu Bao, 2020)

Step 1: Have proper awareness and thinking about the digital transformation. For an organization, the leaders' awareness is a prerequisite, to foster awareness and to change mindset and aspirations to its members.

Step 2: Build detailed digital transformation strategy and road map. Identify the current situation and the goal state needed to have clear aims; develop a route with reasonable stages and a plan to implement with specific contents.

Step 3: Build up the digital capacity, including the infrastructure of equipment and data, training digital human resources; build a culture of innovation with a new operating methods...

Step 4: Identify key technologies and platforms needed for the operation and digital transformation support.

Step 5: Identify new business and operating models.

Step 6: Carry out a full conversion with the results of the previous steps.

Although digital transformation goes through 3 stages as above, but this process is diverse. There is no common path and model to follow, so L-SMEs need to identify their own routes which are appropriate to their circumstances. However, reality shows that there are currently barriers in the process, such as:

First, the notice and awareness of the urgent of digital switch for SME logistics. In fact, logistics enterprises have been interested in applying information technology to their business. Currently, "Vietnamese businesses have also begun to realize and apply technologies in stages such as internal management, purchasing, logistics, production, marketing, sales and payment" (VCCI, 2020). However, L-SMEs have not aware the right role of digital application in their operations. Some businesses believe that just by investing money in technology equipment and training, they can complete the digital transformation and expect the results.

Second, L-SMEs only use new information technology applications at a basic and disjointed level. Enterprises are applying independent and separate types of software and applications for each management, transportation, warehousing, distribution, accounting service, leading to the inability to connect for optimal efficiency, high cost, wasting time, disrupting supply and demand in services. "About 40% of information technology applications currently being used in logistics enterprises are basic, such as international forwarding management, warehouse and transportation management, electronic data exchange and customs declaration. Not many businesses apply highly integrated solutions" (Thanh Nhan, 2020). The challenge is the lack of linkage between online stores and brick-and-mortar stores; between transport and payment systems; lack of management system for intermediary bill of lading companies, lack of real-time bill of lading tracking information. Besides, it is necessary to optimize the vehicle route, reduce the empty load on the way back, determine the nearest delivery point, and control the fleet and related costs, transparency about time, etc. The applying of technology, digital transformation can optimize logistics activities (Ha Anh, 2021).

Third, digital transformation exceeds the economic potential of logistics SMEs: Because the majority of logistics enterprises are SMEs with limited financial budgets. Respondents said that the cost of applying information technology to production management and operation is relatively high compared to the financial readiness of SMEs. Financial resources for investment in digital transformation become one of

the most difficult problems today without the support of the State and Financial and Credit institutions.

Fourth, lack of infrastructure for digital transformation: Because logistics has a close relationship with the transportation system, when implementing digital transformation, it is also necessary to focus on developing smart transportation systems, focusing on urban transport systems, highways and national routes, and to Transform the logistics infrastructure such as seaports, inland waterway ports, airports, railways, logistics, etc.

Fifth, lack of highly qualified human resources to approach digital transformation: Logistics enterprises face difficulties in finding human resources, especially high-quality ones. Therefore, the field which logistics activities in Vietnam is currently facing is the lack of human resources in terms of quantity, weak in qualifications and professionalism. When approaching and implementing digital transformation, that will be an obstacle for L-SMEs.

Sixth, the risk of data and information leakage of businesses or customers. Businesses are often concerned that electronic transactions and contracts are not as secure as traditional forms. In addition to security and network security issues, many are surprised to learn that businesses store a lot of their information. In fact, data from customers has been collected and stored by businesses in various ways for a long time. Data security of enterprises is always facing difficulty in term of information infrastructure, human resources and the ways of management.

Seventh, many enterprises have concerns for legal risks: Disputes related to electronic transactions, contracts and data are likely to happen and it takes a long time to resolve, making logistics enterprises are uncertain and not really interested in digital application. In addition, the logistics sector is subject to new regulations and policies, which if not understood, businesses will be the disadvantaged.

Eighth, other barriers such as the latest information about digital technology, difficulties in changing traditional business practices, etc.

Up to now, Vietnam's logistics industry has not developed commensurately with the potential and expectations of the economy. Vietnamese logistics service enterprises in general are still not properly aware of the role of digital conversion in the Industrial Revolution 4.0. The transformation must be done firmly, follow a roadmap suitable to financial capacity of the businesses, but with a long-term vision. When planning strategies, businesses need to consider the industry they are operating in, competitors, business size, business priorities, business culture, as well as the determination and consistency of the leaders.

One of the reasons for the above fact is that the policies and laws on supporting logistics enterprises are not concentrated but dispersed in too many documents, the regulations do not cover issues arising in the process. digital transformation in logistics

and in L-SMEs today. Therefore, it needs to continue to be implemented in a more focused, targeted and substantive direction, closely following the needs of businesses in each field, in each type of business with the logistics service industry.

3. LAW ON SUPPORTING DIGITAL TRANSFORMATION OF SMALL AND MEDIUM SIZED-LOGISTICS ENTERPRISES IN VIETNAM

In recent years, in order to meet the requirements of the Industrial Revolution 4.0 and develop the digital economy, the Government has issued Directive No. 16/CT-TTg dated May 4, 2017 of the Prime Minister on strengthening approach to the 4th Industrial Revolution; The Party Central Committee issued Resolution No. 23-NQ/TW dated March 22, 2018 on orientations for building national industrial development policies to 2030 with a vision to 2045. Especially on September 27, 2019, the Politburo has issued Resolution 52/NQ-TW on a number of guidelines and policies to actively participate in the fourth Revolution. On June 3, 2020, the Prime Minister signed and promulgated Decision No. 749/QĐ-TTg approving the National Digital Transformation Program up to 2025, with orientation to 2030 on the basis of determining digital transformation not a technological revolution, but an institutional revolution. Institutions need to be one step ahead and be flexibly adjusted to accept new problems: new technologies, new products, new services, new models.

Along with that, the state has made efforts to create legal frameworks for building and developing the digital economy; to promulgate and amend related legal documents such as Laws on: Electronic Transactions, Cybersecurity, Commercial Law, Credit Institutions, Information Technology, Tax Administration, Civil Code, Penal Code... and other guiding documents.

According to the current laws, logistics SMEs are classified by size, including micro, small and medium-sized enterprises. Decree No. 39/2018/ND-CP regarding the criteria for classifying SMEs by field of operation as follow:

Table 2. Criteria for classifying SMEs

Scale	Micro enterprises	
	Total capital	Labor force
Trade and services	Less-than or equal to 3 billion VND	Fewer-than or equal to 10 people
	Small enterprises	
Trade and services	Less-than or equal to 50 billion VND	From 10 people to not greater than 50 people

	Medium enterprises	
Trade and services	From 50 billion VND to not greater than 300 billion VND	From 50 people to not greater than 100 people

(Source: Decree No. 39/2018/ND-CP, 2018)

According to data from the Vietnam Logistics Report 2018 of the Ministry of Industry and Trade, the whole country currently has about 30,971 enterprises operating in the field of Logistics services, in which there are about 4,000 enterprises operating in domestic and international freight transport, mainly SMEs (Ministry of Industry and Trade, 2018). Specifically, “up to 90% of logistics service enterprises have registered charter capital less than 10 billion VND with limited scale, so they only participate in providing single services in the territory of Vietnam such as delivery-receiving services, packaging services, warehouse leasing, customs services... Meanwhile, international logistics services are provided by foreign logistics enterprises (Quynh Nga, 2019). Enterprises, mainly SMEs with limited scale in terms of both capital and human resources as well as international operation experience, have no link between stages in logistics supply chain and between logistics service enterprises and export-import enterprises.

In the past time, the government has focused on promulgating legal regulations to create a legal basis to promote the development of logistics enterprises in terms of quantity, size, high human resource qualification with competitiveness in domestic and international markets. For example, Decision 221/QĐ-TTg dated on February 22, 2021 of the Prime Minister also mentions 6 groups of tasks and overall solutions to improve policies and laws on logistics services to enhance: logistics infrastructure, competitiveness and service quality; to develop the logistics service market; train to improve the quality of human resources; and to raise awareness about the importance of logistics services for the development of the country...

Recently, the government has issued policies and regulations to support and promote L-SMEs to transform digitally. However, there are obstacles in the implementation that may be mentioned as:

First, the State has policies to support L-SMEs to research, innovate, receive, improve, complete and master technology through activities of researching, training, consulting, decoding and transferring technology. The process of establishing, exploiting, managing, protecting and developing the enterprise's intellectual property.

Second, the State encourages and guides enterprises in a number of industries to apply the advanced chain management model. Researching, applying, transferring technology and technical progress, promoting digital reorganization in logistics

services. In which, priority is given to allocating budgets to support the research and application of new technologies, advanced techniques in management, operation, training in supply chain and logistics services. Simultaneously, socialize resources for the development of logistics sector.

Third, the current Law on supporting SMEs provides incentives to support innovation for SMEs participating in value chains and clusters. Innovation support policies mainly focus on supply-side measures, while little attention is paid to building innovation capacity at the enterprise level to strengthen SMEs' capacity to absorb innovation. external technology (demand side) (OECD, 2021). Specific supports such as: Application support, technology transfer; support to use equipment at technical facilities; support participation in incubators and co-working zones; guide the testing and completion of new products, services and business models; Support training, intensive training on construction and product development; attracting investment; advice on intellectual property; carry out procedures on standards, technical regulations, measurement and quality; Supporting information, communication, trade promotion, connecting creative start-up networks, attracting investment from innovative start-up investment funds;

Fourth, regulations to support credit access for logistics SMEs implementing digital transformation. The Government also establish a development fund to provide loans, support SMEs; receive, manage and use loans, grants, aid, contributions and entrustments; debt classification, risk provisioning and risk treatment; financial management (Government, 2019)... However, up to now, there has been no guidance or legal framework to support loan appraisal, receipt of collateral, and provisioning for risks. The operating principle of the credit fund and the SME development fund is to ensure capital safety, to access this capital still requires collateral. Besides, L-SMEs do not have collateral, so it is very difficult to access credits from banks.

Fifth, the current legal regulations do not encourage and promote logistics SMEs to actively apply information technology in management, operation, logistics supply chain training, integration of logistics services with other import and export industries to improve management capacity and service quality. The regulations are not synchronized, specifically on the authentication of individuals and organizations in electronic transactions as well as the legal regulations on electronic records and archives. Disputes related to e-transactions and e-contracts are easy to happen and take a long time to resolve, causing logistics enterprises worry and have not actively transformed digitally.

4. PROPOSALS FOR SOLUTIONS TO COMPLETE LAWS TO SUPPORT THE DIGITAL TRANSFORMATION OF L-SMEs IN VIETNAM

In the context that the 4th Industrial Revolution is taking place strongly, especially when the country has been integrating more and more deeply, it is necessary to continue to improve the legal framework to promote digital transformation in L-SMEs in order to quickly create competitive advantages with foreign logistics enterprises in terms of both technology and policy. The state should pay attention to promulgating regulations on issues such as:

First, review and amend regulations the law on enterprises, innovative start-ups, intellectual property, trade, investment and business to create favorable conditions for the process of national digital transformation and the development of products, services, new economic models based on digital technology, the Internet and cyberspace.

Develop digital infrastructure, ready to meet the explosive demand for connection and data processing, functions of network monitoring and ensuring network safety and security are built-in right from the design, construct. Research and application of new technologies, technical advances in management, operation, training in supply chain and logistics services. Encourage and guide enterprises in a number of industries to apply advanced supply chain management models in their production and business processes, with emphasis on implementing logistics activities on the basis of information technology application and New technologies in logistics (Cao Cam Linh, 2020).

Second, complete laws and policies on data, controlling data, facilitating the creation, connection, sharing and exploitation of data to ensure safety and security network. Drastically step up the identification of individual electronic identities to serve digital transformation. Reviewing and focusing on key issues, for instance electronic transactions and signatures, data and privacy protection, consumer protection, cybercrime, intellectual property rights, competitiveness, taxation and information security...

Third, amendments, additions of legal provisions on finance and currency, online payment, tax management and cross-border services appropriate with the digital economy development. Creating a legal basis for the deployment of new models of labor and employment on the basis of digital technology and complete social welfares suitable with the Industrial Revolution 4.0.

Fourth, specifically promulgate and guide existing policies and regulations to encourage digital switch, supporting loans with preferential rates for L-SMEs. They need to be financially supported in the application of digital technology. On that basis, logistics businesses can buy or hire solutions from software providers when they do not have enough financial capacity yet.

Fifth, build a management mechanism suitable to the digital business environment, creating favorable conditions for innovation. Guide the digital transformation process of logistics SMEs on activities such as: transportation and warehousing, smart data, paperless or optimizing the last mile delivery logistics process, automatic delivery urban logistics, technology to access, identify or transact between the state and enterprises through online public services.

Sixth, promulgate policies to encourage and guide businesses in a number of industries to apply advanced supply chain management models in their production and business processes, with a focus on implementing logistics activities on the Internet. foundation for application of information technology and new technologies in logistics. Developing digital infrastructure, ready to meet the explosive demand for connection and data processing, functions of network monitoring and ensuring network safety and security are built-in right from the design, construct. Research and application of new technologies, technical advances in management, operation, training in supply chain and logistics services.

Seventh, finalize the legal framework for digital transformation, especially the information security of customers and logistics enterprises, cooperation in anti-vandalism, digital governance issues, tax on taxes. digital technology to promote development. In logistics activities for e-commerce such as online purchase and delivery, end-to-end logistics services also thrive. To keep up with the development of e-commerce, logistics service providers need to focus on digital transformation, effective application of information technology, and more timely customer service.

Eighth, promulgate and guide legal regulations on legal support of experts and competent agencies before SME logistics start applying digital tools to their business activities. Because the logistics sector is subject to many new legal regulations and policies, if not understood, businesses will be the ones to suffer. Especially related to the protection of the legitimate rights and interests of logistics SMEs when there is a dispute related to electronic transactions and electronic contracts. It is necessary to focus on perfecting the dispute settlement mechanism in digital economic activities between digital businesses, consumers, employees, etc., especially between traditional businesses and digital businesses, ...

Ninth, in the process of law enforcement, digital transformation guidelines for L-SMEs need synchronous and comprehensive solutions such as: The government also needs to link businesses, in which businesses have a large platform and a center to link with small businesses to take advantage of the resources of each business. There are projects and solutions that are really breakthroughs for logistics enterprises in digital transformation of their business activities. For example: The Ministry of Information and Communications has implemented the program to support small and medium-sized enterprises in digital

transformation – SMEs to aim at the dual goal of contributing to socio-economic recovery in the context of the Covid-19 epidemic. 19, has just developed a force of Vietnamese digital technology enterprises capable of occupying the domestic market and going global.

All of the above recommendations should be considered comprehensively and holistically in order to create a breakthrough in policies for L-SMEs in the current development period, when foreign enterprises operate in the logistics field in Vietnam. Vietnam is both large in terms of operational scale and financial potential. The Government may consider promulgating a decree to detail and specify the provisions of the Law on Supporting SMEs in the field of logistics services. Thereby, the state's emphasis on service activities is very important in this economy.

To sum up, digital transformation is necessary for logistics activities, if you do not want to be eliminated from the market. The purpose of digital transformation is for enterprises to participate in a broader supply chain, bringing greater economic efficiency. In addition to the determination and resource concentration of the enterprises in digital transformation, they need an important contribution and link between state agencies and other logistics enterprises, associations to create the best efficiency in digital transformation efforts. Legislation to support digital transformation for L-SMEs has a profound impact on the efficiency of logistics service activities in Vietnam. These effects have been happening with the popularity and rapid growth of digital life. At the same time, it is necessary to have supportive policies for investors to access capital and technology, especially for logistics enterprises that are at the forefront of digital transformation.

REFERENCES

- [1]. Ha Anh (2021), *Create connection, increase value to the logistics industry*, get access on: <https://nhandan.com.vn/chuyen-lam-an/tao-lien-ket-tang-gia-tri-cho-nganhlogistics-643724/>
- [2]. Trần Thanh Bình (2021), *Digital transformation in the logistics service industry in Vietnam: Breakthrough opportunities, current status and challenges*, Journal of Information and Communication, (1), p.38-43
- [3]. Hồ Tú Bảo (2020), *Digital transformation in the age of COVID-19*, access the link: <https://tiasang.com.vn/khoa-hoc-cong-nghe/Chuyen-doi-so-thoi-Covid19-23135>
- [4]. Government (2019), *Decree number 39/2019/NĐ-CP dated on 10/5/2019 on organization and operation of Small and Medium Enterprise Development Fund*, Hà Nội
- [5]. Cao Cẩm Linh (2020), *Digital transformation in Logistics industry in Vietnam*, Finance magazine issue 2 - November 2020

- (<https://tapchitaichinh.vn/tai-chinh-kinh-doanh/chuyen-doi-so-trong-nganh-dich-vu-logistics-viet-nam-330676.html>)
- [6]. Ministry of Planning and Investment (2020), *Guidance on digital transformation for enterprises in Vietnam*, Hanoi, p. 18
- [7]. Ministry of Planning and Investment (2020), *Guidance on digital transformation for enterprises in Vietnam*, Hanoi, p. 62
- [8]. Ministry of Planning and Investment (2020), *Guidance on digital transformation for enterprises in Vietnam*, Hanoi, p. 23
- [9]. Ministry of Industry and Trade (2018), *Logistics report, Vietnam 2018*, Hanoi.
- [10]. OECD (2021), *Report on policy of small, medium and start-up enterprises in Vietnam*, access the link: [https://doi.org/ 10.1787/30c79519-en](https://doi.org/10.1787/30c79519-en)
- [11]. Prime Minister (2021), *Decision No. 221/QĐ-TTg dated 22/02/2021 of the replacement of Decision No. 200/QĐ-TTg dated 14/02/2017 on approving the Action Plan to improve capacity competitiveness and development of logistics services in Vietnam by 2025*, Hà Nội.
- [12]. Quynh Nga (2019), *Development of logistics enterprises: Still a capital problem*, access the link: <https://congthuong.vn/phat-trien-doanh-nghiep-logistics-van-la-bai-toan-von-123075.html>
- [13]. Thanh Nhan (2020), *The logistics industry before the turning point of digital transformation*, , access the link: <https://nld.com.vn/kinh-te/nganh-logistics-truoc-buoc-ngoat-chuyen-doi-so20200930210047561.htm>
- [14]. VCCI (2020), *Digital transformation: Solutions to support enterprises overcome the COVID-19 pandemic for development*, Information and Communication Publishing House, p. 43