

## Contents

<i>About the Volume Editors</i>	v
<i>About the Contributors</i>	vii
<i>Acknowledgments</i>	xv
<i>Introduction</i>	xxiii

### **Part I: Corporate Finance and International Finance** 1

Chapter 1:	Test of the Strategic Market-Entry Hypothesis: Evidence from Corporate Governance in Vietnam	3
	by <i>Huu Man Dang, Duong Viet Anh Hoang, Thuy Dung Le, and Phuong Uyen Le</i>	
Chapter 2:	Base Erosion, Profit Shifting, and Tax Revenue Nexus: Empirical Evidence in Southeast Asian Countries	27
	by <i>Trung Kien Tran</i>	
Chapter 3:	Developing the Stock Market for Economic Growth: Experiences for Vietnam in the ASEAN Regional Financial Integration	43
	by <i>Tu Nhu Nguyen and Thi Xuan Huong Tram</i>	



Chapter 4:	Exploring the Intention to Adopt Management Accounting System in the Public Sector: An Empirical Investigation of Public Non-Income Generating Agencies	63
	by <i>Quang Huy Pham and Kien Phuc Vu</i>	
Chapter 5:	Market Power and Risk: Evidence from ASEAN Commercial Banking System	95
	by <i>Thi Anh Tien Duong</i>	
<b>Part II:</b>	<b>Financial Markets</b>	<b>115</b>
Chapter 6:	Macroeconomics and Banks: Specific Determinants of Vietnamese Commercial Banks' Profitability from 2014 to 2018	117
	by <i>Thi Lan Huong Hoang and Hoang Long Nguyen</i>	
Chapter 7:	Value Creation in Vietnamese Bank Mergers and Acquisitions	149
	by <i>Tan Khoa Duong</i>	
<b>Part III:</b>	<b>Accounting</b>	<b>171</b>
Chapter 8:	A Theory Extension Related to Task-Technology Fit: Considering its Impacts on ERP System Success	173
	by <i>Thi Bao Quyen Phan and Quang Hung Bui</i>	
Chapter 9:	Factors Affecting the Adoption of the International Accounting Standards	199
	by <i>Xuan Thach Ha and Tran Hanh Phuong Le</i>	



Chapter 10:	Value Relevance of Biological Assets Under IFRS in Asian Nations	223
	by <i>Thi Phuong Thanh Tran</i>	
Chapter 11:	The Role of Human Resources in the Transparency of Financial Information Amidst the Increasing Trend of Financial Autonomy in Public Organizations	241
	by <i>Thi Kim Thoa Dau and Van Nhi Vo</i>	
<b>Part IV:</b>	<b>Business Administration and Management</b>	<b>269</b>
Chapter 12:	Determinants of Gender Diversity and Nationality Diversity of the Boards in Vietnamese Listed Firms	271
	by <i>My Tran Ngo and Hong My Ai Le</i>	
Chapter 13:	The Evolution of Leadership Theories: A Literature Review	297
	by <i>Thanh Tung Do and Ngoc Khuong Mai</i>	
Chapter 14:	How Does Authentic Leadership Influence Employee–Organization Relationship? The Mediating Role of Symmetrical Internal Communication	315
	by <i>Mai Dong Tran, Thi Kim Quy Hoang, and Phong Nguyen Nguyen</i>	



Chapter 15:	Green Innovation, Green Entrepreneurship, and Vietnamese SME Development: The Role of Market Turbulence	337
	by <i>Anh Tuan Doan and Tri Thanh Nguyen</i>	
Chapter 16:	The Mediating Role of Innovation Speed and Quality in the Relationship between Intellectual Capital and Firm Performance: The Case of Tien Giang Small and Medium Enterprises (SMEs) in the Early Stages	383
	by <i>Kim Nhan Vo, Minh Nguyet Doan, Thanh Vu Nguyen, and Van Dat Nguyen</i>	
<b>Part V:</b>	<b>Marketing</b>	<b>409</b>
Chapter 17:	How does CSR Influence Customer Loyalty in the Banking Sector? Evidence from Vietnam	411
	by <i>Dang Khoa Tran</i>	
Chapter 18:	A Critical Review of Factors Affecting Tourists' Loyalty	439
	by <i>Khanh Tung Nguyen and Dong Phong Nguyen</i>	
Chapter 19:	Supply Chain Integration: A Case Study of Vietnamese Dairy Industry	463
	by <i>Thi Thu Suong Huynh</i>	
Chapter 20:	Research on Solutions to Improve Destination Competitiveness for Tourism Development in Can Tho City	485
	by <i>Khanh Tung Nguyen and Dong Phong Nguyen</i>	



- Chapter 21: Buyer–Supplier Relationships, Sustainable Supplier Management, Green Design, and Firms’ Performance in Vietnam 503  
by *Van Phuong Nguyen, Hoang Thi Tho Lam, and Tien Khoa Tran*
- Chapter 22: Exploring the Impact of Self-Construal on the Perceived Values of the Post-Purchase Product Customization: The Context of Motorcycle Customization in Vietnam 545  
by *Mai Dong Tran and Long Dang*
- Part VI: Economic Development 577**
- Chapter 23: How is Smartphone Advertising Important for Consumers’ Purchase Intention in an Emerging Economy? Evidence from Vietnam 579  
by *Dang Khoa Tran*
- Chapter 24: The Impact of Public Spending for Education on Sustainable Economic Growth in Asian Countries 611  
by *Minh Tuan Truong*
- Chapter 25: The Role of Institutions in Economic Development: The Case of Vietnam During 2012–2015 623  
by *Nu Ngoc Han Ton and Prapon Sahapattana*
- Chapter 26: Science and Technology and their Applications in Enterprises in Ho Chi Minh City in the Context of the Fourth Industrial Revolution 667  
by *Thi Kim Hoa Luu*



Chapter 27:	Impact of the State-owned Investment and Other Factors on Economic Growth with SGMM and Bayesian Approach: The Case of Vietnam	687
	by <i>Thi Thanh Huong Tran and Thu Hang Pham</i>	
<b>Part VII:</b>	<b>Business and Law</b>	<b>705</b>
Chapter 28:	Factors Associated with Economic Growth: An Investigation into Government Spending on R&D	707
	by <i>Nhat Thien Tran</i>	
Chapter 29:	Factors Affecting Youth Entrepreneurial Intention and Suggestions for Policymaking: The Case of Vinh Long Province	723
	by <i>Thu Hang Hoang and Quynh Hoa Le</i>	
Chapter 30:	E-enterprise and the Law: Realizing the Potential Risks	745
	by <i>Van Long Tran and Quoc Tan Phan</i>	
<i>Index</i>		759