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**STATE MANAGEMENT FOR
BUSINESS HOUSEHOLDS IN DISTRICT 1
HO CHI MINH CITY**

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This master's essay is the result of a process of studying, researching, cultivating knowledge and continuous practical experience in the locality that I am working at. This is also a sufficient and valuable time for me to have a chance to look back on the knowledge acquired for nearly 2 years at Tampere University and Ho Chi Minh City University of Economics in a completely new perspective. From there, I can apply these insights into practice and cultivate the necessary skills, maximize the ability to apply knowledge to the actual state management.

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ABSTRACT

Nhan Tran Hieu: State management for business households in District 1, Ho Chi Minh city
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Business households play an important role in solving social security issues, reducing the gap between rich and poor, and promoting the process of economic restructuring. In the market economy, the individual economic sector has been developing diversely, has great potential and plays an important role for the country's economy, contributing to creating jobs for workers. And implement hunger eradication and poverty alleviation and increase state budget revenue. However, at present, the real issues of managing household businesses and at the same time, the managers think that it is difficult to control the business household's declaration of tax payment or the status of business suspension or business conversion to other fields. Stemming from the above reality, the author of the thesis (currently working on the state management of economy at the People's Committee of District 1) has chosen to study a scientific topic: "State management for business households in District 1, Ho Chi Minh City" as a master's thesis with the aim of improving the quality of state management for business households in District 1, Ho Chi Minh City.

This research is aimed at analyzing and clarifying guidelines and policies of the Party, policies, laws of the State, and regulations issued by District 1 People's Committee on management of business households. From the fact in District 1, the analysis clarifies the actual situation of business households based on that points to the practical issues that are posed. On that basis, writer makes assessments of advantages and difficulties in developing and implementing solutions to improve the quality of state management of business households in District 1. At the same time, there are recommendations to improve the quality of implementation of support policies for business households.

This research was conducted based on the application of various scientific research methods. The methods are: (1) Descriptive statistical method, (2) Method of comparison, (3) Methods of observation, field trips, information collected directly from business households in District 1 and finally, (4) Methods of general analysis. From the above factors, the thesis gives an assessment of the status of state management for business households in District 1, Ho Chi Minh City and makes remarks on the advantages and limitations in this work. On practical basis, the writer proposed basic solutions to improve the quality of the implementation of state management of property business households in District 1, Ho Chi Minh City

Keywords: Business household, Frontline manager, Tax, Policy implementation;
Implementation gap

The originality of this thesis has been checked using the Turnitin OriginalityCheck service.

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CHAPTER 1: INTRODUCTION

1.1 Research foundation

Business households play an important role in addressing social security issues, reducing the rich and poor diversification, and promoting the process of economic restructuring. Family businesses play a significant role in Australia's social and economic environment. According to the 2013 MGI/RMIT survey of family business in Australia, around 72% of privately owned businesses were family owned and/or controlled (Dana & Smyrniotis, 2013). Consistent with this profile, ethnic Chinese migrants' family-controlled, owned and managed businesses are a large proportion of the privately owned firms (Tung & Chung, 2010), which impacts on their family viability, social mobility and personal self-esteem (Liu, 2011). Additionally, Family-owned businesses account for 60% of total U.S. employment, 78% of all new jobs, more than 50% of the Gross Domestic Product (GDP), and 65% of all paid wages (Hutcheson, 1999). In the market economy, the individual economic sector has been developing diversely, having great potential and showing an important role for the country's economy, contributing to creating jobs for workers mobilizing and implementing hunger eradication and poverty alleviation and increasing revenues for the state budget (State budget).

Tax regulation of the households which are carrying out business activity represents the process of the purposeful managing direction of the state impact on financial resources of households from business activity by means of the tax mechanism (Khafizova et al., 2017). According to the Vietnam Tax Law, Business households annually based on the results of production and business and services of the previous year and the ability of the following year to self-declare revenue, expenses, taxable income according to the form and submit to the agency. direct tax management, no later than January 25. Thus, the above declarations are in fact only a forecast for a relatively long time (1 year), leading to a lower declaration of Business households's actual production and business. Moreover, if one being a new household, the business will not have grounds to declare and pay taxes. In addition, the guidance for Business households to record invoices, vouchers, tax declaration, tax registration, tax refund and tax exemption and reduction is not complete and specific. The cancellation of the mandate to collect communes, wards and townships and transfer them to the Tax Department of districts and cities has caused difficulties due to the wide business situation in the province, and it is difficult to control the Business households's tax declaration or payment status of business breaks or business transformation into other areas.

On May 16, 2016, the Vietnam government issued Resolution No. 35/NQ-CP on supporting and developing enterprises by 2020. According to the Resolution, by 2020, the country has at least 1 million active enterprises dynamic, including large-scale enterprises, strong resources. The Vietnamese private sector contributes about 48 - 49% of GDP, about 49% of the total social investment. Every year, about 30-35% of Vietnamese enterprises have innovation activities. The state will have a specific policy to support small and medium enterprises, start-up businesses, innovative businesses and high growth potential (V.G. Res. 35, 2016) because developing small and medium enterprises is a long-term and consistent strategy throughout the Government of Vietnam, is a key task in the economic development policy the nation's economy to promote all social resources for production. The state always creates environment on legal and favorable policies for small and medium enterprises of all economic sectors to develop fair and healthy competition to mobilize all resources for development investment.

Facing that situation, it requires business households to innovate themselves, but also poses an urgent requirement that the State must renew state management for business households in order to:

Orientating business households in accordance with the country's socio-economic development strategy, encouraging business households to actively build business strategies.

Creating an appropriate legal environment and support policies for business households to take advantage of opportunities, overcome challenges due to the process of globalization and international economic integration to serve the market's requirements that aims to earn profit, thereby creating jobs for society and increasing incomes for workers, increasing budget revenues, contributing to the construction and socio-economic development of the country.

Promoting business households to improve their competitiveness to survive and develop in an integrated and globalized market economy. State management must exert pressure on self-renewing business households, improving the competitiveness of business households.

Implementing the State's policy is to renovate the operation of business households with emphasis on innovation in business.

Especially in the process of Vietnam's economy opening up and integrating into the economy, international commitments require state management to change to create a fair and transparent investment environment, a more open and develop human resources. This helps business households access state support and take advantage of opportunities and overcome new challenges in the context of globalization. In order to promote more effective state management for the development of business households, it is necessary to clearly identify the problems of state

management for business households in Vietnam in general and District 1 in particular, find out the main causes of such existence. In order to innovate the state management of business households in Vietnam, it is necessary to fully research and science both in theory, legal and practical. Stemming from the above analysis, the researcher chose the issue of "**State management for business households in District 1, Ho Chi Minh City**" as a topic of public management master thesis, hoping to contribute a part small in the development of Household Business through a number of proposals to innovate state management for this type of enterprises.

1.2 Research target

Main target:

The purpose of the research is to provide specific directions and solutions to improve the efficiency of state management quality for business households in District 1, Ho Chi Minh City. In addition, the specific purpose of the thesis is to clarify the theory of state management for business households; State management status for business households in District 1, Ho Chi Minh City and propose solutions to innovate state management for business households in District 1, Ho Chi Minh City in the coming time.

Main mission:

In terms of thesis mission, the thesis aims at *analyzing and clarifying* the guidelines of the Party, policies and laws of the State, regulations issued by District 1 People's Committees on management of business households. From reality in District 1, analysis clarifies the current status of business households based on which points out practical issues. On that basis, the thesis provides assessments of advantages and disadvantages in building and implementing solutions to improve the quality of state management for business households in District 1. At the same time, there are some recommendations to improve the quality of implementation of support policies for business households.

Main subjects:

The Research subjects are the activities of business households and the Scope of research is in District 1, Ho Chi Minh City from 2016 – 2018.

1.3 The theoretical and practical significance of the thesis

Based on the study of inheriting existing documents of Vietnam and the countries in the world, the dissertation assess the status of state management for business households in District 1, Ho Chi Minh City and make comments on advantages and limitations in this work. Based on the analysis of

state management experience for business households in some countries in the world, the dissertation draws some lessons with reference and dissertation proposing basic solutions to improve quality of the implementation of state management on property business households in District 1, Ho Chi Minh City.

1.4 Organization of the research

This research is sorted out into five chapters. The first chapter is to present about research background, research target, research organization and the theoretical and practical significance of the thesis. Moreover, the description on detail target, mission and studied subjects for this research is also explored in this chapter.

The second chapter of this research is to introduce the literature review of General issues of state management for business households. In this section, the concept of business household will be clarified by the theory that is based primarily on law. Based on that, different household businesses will be clearly classified. At the same time, thanks to the types of businesses that have been categorized above, the essay can provide the characteristics of this type of business and its role in society. Furthermore, an important part of the theory for state management for business households of district-level state administrative agencies is also studied. Thereby, the 3 sections included: The necessity of state management for business households and State management authority for business households will be clarified. In order to correctly understand and apply the right authority in management, the state management method and the content of state management for business households are further studied to strengthen the theory. Finally, lessons learned from localities in the implementation of state management for business households are always required in all research situations because from experience, new practices can help better development. A short summary of chapter 2 is also reported.

The third chapter is to display research methodology including parts such as research methods, sample design, research procedure, method of collecting data and data analysis are studied too.

The next chapter is concentrated on the current situation of state management for business household in district 1, Ho Chi Minh city. First, a brief introduction about the amount and operation process of business household will be listed out. Contents of state management for business households will be implemented then. Next, the thesis focus on the commenting on state management activities for business households including advantages, disadvantages and causes of limitation. Lastly, a short conclusion for this chapter is presented.

The last chapter of this thesis is to study and provide the solutions to improve the quality of state management work for business household in district 1, Ho Chi Minh city. Thereby, the views of Ho Chi Minh City and District 1 on economic development for business households, basis of solutions and specific solutions will be alternately pointed out. Additionally, the research and development supporting policies for business households is fundamental to investigate in this part. Factors considerable contribute to this section are (1) Mobilizing business households to transform into enterprises (enterprises), (2) Guiding, supporting management solutions, administrative procedures, free when converting certificates of eligibility for business in the field of industry and trade such as trading LPG, CNG, LNG ... for business households with need to switch models, (3) Supplying free enterprise management software, tax reporting, tax finalization for enterprises and (4) Deploying the Banking Connection Program with household business and enterprises to support household businesses - enterprises accessing bank loans with appropriate interest rates, helping household business - enterprises to maintain and stabilize production and business. Importantly, the reform administrative procedures for business household activities is studied. This section incorporated the (1) Application of online public services at level 4 for business registration procedures, (2) Implement procedures for tax declaration online and (3) issue tax preferential policies for start-up businesses and business households on enterprises. Finally, a summary of this chapter is presented.

CHAPTER 2: LITERATURE REVIEW

2.1 Concept of business household

2.1.1 Concept

It is now difficult to give a satisfactory definition of a household business, and it is difficult to say that a business household is essentially a business individual, a single trader or a trader.

According to Decree 78/2015 / ND-CP, business households are defined:

"Business household by an individual or a group of individuals comprising individuals who are 18-year-old Vietnamese citizens, have full civil act capacity, or a household owned, are only allowed to register at one location, employing less than ten employees and being responsible for all of its assets for business activities. Business households with ten or more employees must register for establishment of enterprises according to regulations". [17, Article 66].

According to Decree No. 78/2015 / ND-CP, it can be seen that business households are not entirely business individuals. Business households can be jointly produced by a group of capitalists. Therefore, when resolving disputes on business households in general, attention should be paid to business households created by an individual or a household or a group of people to come up with appropriate solutions.

Research on business households also needs to compare household businesses with private enterprises. Previously, under Decree 66/HDBT, traders below the legal capital level were understood as business entities with capital lower than legal capital prescribed for private enterprises in the same business line. When the Enterprise Law was promulgated, the issue of legal capital for private enterprises had a fundamental change whereby only private enterprises and companies operating in certain industries had to satisfy the conditions of legal capital. This regulation has changed the understanding of individuals and business groups under Decree No. 66/HDBT, legal capital is no longer a basis to distinguish between individuals and business groups and private enterprises in all industries profession like before.

The 2014 Enterprise Law, stipulated in Clause 4, Article 170:

Business households that regularly use 10 (ten) or more employees must register to establish an enterprise operating in accordance with this Law. Small-sized business households carry out business registration and operation according to the Government's regulations [36].

In the view of researchers, business households have the nature of business, small-scale business is the same as small businesses.. "Microenterprise is a type of Small Business, employing less than 10 employees" [15, Article 3].

Extant literature on family-owned business finances is mostly descriptive of the financial situation (Zuiker et al., 2002) and current law provisions do not define "business status" for individual business households. Without this type of information, households with family businesses may be counseled in the same manner as households without family businesses, which may not be appropriate given the distinctive financial situations of family-owned businesses (Zuiker et al., 2002). This affects the legal status, restricts the authority of this type of entity in some areas compared to businesses (such as selecting business lines, entering into economic contracts, participating in the first relationship direct investment with foreign countries ...).

However, it is necessary to see that business is a term with many different meanings. The Russian Civil Code 1994 in Article 132 considers an enterprise to be a combination of assets used for one or several certain commercial activities. The laws of countries according to Civil Law have similar concepts [19, p.33]. In the United States, the term business is sometimes used to refer to all business entities regardless of their size and scope. So the failure to consider business households as enterprises lacks legitimate reasons while it is also an entity or a form of business and is obliged to register business. Considering the business registration obligations of business households, it can be seen that business households are essentially traders. And also in the United States, the majority of customers of alternative financial services are individual consumers (Gao, 2015). If a business household is owned by an individual, it can be considered as a human entity. But a household business is owned by a household or a group of people who can be considered a trader or a legal entity, although it also has the right and a legal obligation.

Criteria	Private enterprise	Household business
Legal status	There is no legal status	
Business Owners	Take unlimited responsibility for the rights and obligations of private enterprises and business households	
Business scale	Small scale but larger than business household. It may be owned by a foreign individual	Smaller than a private enterprise and is a business owned by an individual or a

		group of Vietnamese or a household.
Number of employees	Unlimited number of employees	Under 10 employees, over 10 employees must register to establish an Enterprise
Business conditions	Must have a business registration certificate, seal	Certificate of Business Household Registration
Entity established	Vietnamese people, who may be foreigners, satisfy the conditions for commercial acts prescribed by the law of that country	Must be Vietnamese
Type of business	Allowed import and export business	Import and export business is not allowed
Organizational structure, management	Organizational structure, management in a Private Enterprise is tighter than Household Business	

Table 1: Comparison of private enterprises and business households

2.1.2 Classification of Business Households

The above definition of "business household" indicates that a household business is divided into three categories based on the owner making it: (1) Business household owned by an individual; (2) business households owned by a group of people; and (3) households owned by households.

- Regarding business households owned by an individual: Business individuals here are understood to be specific people, Vietnamese citizens who are 18 years old and have full legal capacity and civil act capacity will be entitled to establish a business household. In this personal business activity, it must be on its own behalf and responsible for its commercial acts. In essence, a household business owned by an individual is a human entity.

- Business households owned by "households": This is a "very own" business entity of Vietnam, because most countries in the world do not recognize households as an entity conducts business operations like a trader, or a company. It is said that the provision of "households" in the form of a

household business is probably due to the Civil Code of 1995 and the 2005 Civil Code stipulating "households" as subjects of civil law relations. Article 106 of the 2005 Civil Code defines:

Households whose members have common assets and contribute their efforts to common economic activities in production, agriculture, forestry and fishery or some other production and business fields prescribed by law are subjects when participating in civil relations in these fields [33, p. 27].

From the regulation that a household owned by a household raises many legal aspects of this subject that we need to study to clarify.

A household is a special subject of Vietnamese law because the household is not an individual and is not a legal entity but gathers members with common property. Therefore, the household business is not entirely human. But before that, individual households and small-scale industrial households (the first form of business households), according to Decree No. 27-HDBT on March 9, 1988, are human traders.

Under current law, the concept of households does not clearly define the conditions or criteria for establishing a household. The set of household members is not easy to identify. Signs of a family are expressed through marriage, blood ties or nurturing relationships. Stemming from the reality of Vietnamese society as well as based on the provisions of the law, we find that normally members of the household must have marital relations, blood ties, nurturing relationships; residing in one place, having the same common economic activity on a common enterprise.

The 2005 Civil Code as well as the 2015 Civil Code do not have clear provisions for determining household membership status. The determination of household membership is very important.

Because of that, it is possible to identify ownership rights of common assets and related obligations if there are risks in the transaction. For instance, only in the production and business relations is the participation of household subjects. That means, the type of transactions related to household assets for business purposes also involves the participation of the household entity. However, apart from assets being "land use rights and assets attached to land" and "forest use rights and planted forests", the household object is determined right on the certificate, but also for types Other assets such as (cars, motorbikes, means of production, business, etc.), on what basis are they determined to be household assets? This is also a relatively difficult problem, so in fact, most transactions consider other types of assets without being recorded as the owner of the household, they are the property of the individual to apply. streamline procedures and avoid disputes. However, if it is a household's property, other members will not guarantee their legal rights. Furthermore, household property refers to those recorded as joint ownership or as agreed by the parties. Therefore, sometimes the

property under common ownership is agreed upon by the parties, having written agreements (not belonging to the type of property recognizing ownership of household names on the certificate), but when entering into a combination. For example, a contract is a mortgage of a property, the mortgagor for any reason (whether intentionally or unintentionally) without providing this written agreement of common property, such property shall be regarded as an asset personal property of the mortgagor. Accordingly, the bank (mortgagee) will enter into a contract with the mortgagee individually without the authorization of other members. And when a dispute arises, the written agreement may be one of the grounds for the contract to be invalid due to uncertain element of the subject.

However, the number of household members may change, making it difficult to resolve related disputes.

Households can register for business in the form of business households. But according to Article 66 of Decree No. 78/2015 / ND-CP, households producing agricultural, forestry, fishery, salt making and street vendors, snacks, business trips, mobile business, and services with low income are not required to register, except in the case of conditional lines of business, the People's Committees of provinces and cities directly under the Central Government regulate the low income level applicable in the local area.

- Regarding business households owned by a group of people: In the past, the regulation of a group of people who were registered to do business in the form of business households for the first time is mentioned in Decree 66 / HDBT on February 3, 1992 of Council of Ministers. However, as stipulated in Article 17 of Decree No 02/2000 / ND-CP of February 3, 2000, it is not allowed for a group of people to register their business in the form of business households: "Individual business households owned or operated by an individual or a household at a fixed point, does not regularly hire labor, has no seal and is responsible for all of its assets for business activities "[7, p 12].

Perhaps, aware of the great effect of this group on the economy, the Decree No. 88/2006 / ND-CP, Decree No. 43/2010 / ND-CP dated April 15, 2010 and Decree 78/2015 / ND-CP dated September 14, 2015 of the Government allowed a group of people to register their business in the form of "business households". According to the provisions of Clause 3, Article 66 of Decree No. 78/2015 / ND-CP, a group of people who voluntarily contribute technical capital to carry out business activities together, enjoy profits together, suffer losses together and take joint responsibility about the business activities of the group. However, this Decree only stops at allowing "a group of people" to register their business in the form of business households, but there are not many specific regulations relating to the responsibilities of individuals in the group and business household

governance regime. In terms of the number of members, though, the law has no regulations on limiting the number of members in a group, but if more than ten employees are used, the business household must register its business in the form of an enterprise. Thus, it can be understood, "business households and forms of companies are not different from each other in terms of structure but only different in business scale" [18, p. 37].

2.1.3 Characteristics

From the above definition and comparison table, we can state the characteristics of the household business as follows:

Firstly, business households are not legal entities

Previously, according to the policy on policies for individual economy, the economy of industrial production, industrial service, construction and transport was issued under Decree 27 / HDBT on March 9, 1988 of the Council of Ministers, the State recognizes the legal status of business households. But according to the current law, business households do not have legal status.

Legal status under the concept of Vietnamese law today is the legal status recognized by the State for an organization (group of people) capable of existing and operating independently before the law. Unlike the natural person, not any organization, any group of people are recognized as a legal entity by the State. According to Article 74 of the 2015 Civil Code, an organization is recognized as a legal entity when all the following conditions are met: (a) Established under the provisions of this Code, other relevant laws; (b) Having an organizational structure as stipulated in Article 83 of this Code; (c) Having assets independent of other individuals and legal entities and taking responsibility for their own assets; (d) Participate in independent legal relations on their behalf.

Business households established by an individual are essentially business individuals, so cannot be legal entities. Different from a one member limited liability company - A form of company recognized by law as having legal status because it is created by the owner as a separate entity in which the owner of The company is only responsible for the debts and other obligations of the company within the amount of capital contributed to the company. Thus, a one member limited liability company is an entity separate from its owner. Whereas individual and business households are established, they are not two independent legal entities. Every property of a household business is the property of the individual who created it. In the course of production and business activities, if they do business prosperously, gain a lot of profits, individuals making business households shall enjoy all such profits (after fulfilling their financial and payment obligations). In accordance with

the law and incur all personal obligations to create a household business, it may be the plaintiff or defendant in cases involving business activities of the household).

As analyzed above, households are a special subject of Vietnamese law because households are not individuals but gather members with common assets. In the case of a household business created by a household, the household business is essentially a household business. Therefore, business households are also not legal entities.

Business households are created by a group of people who do not have legal status. In practice, this type of production and business activities are similar to partnerships and cooperative groups: Cooperative groups are formed on the basis of voluntary contracts of 3 or more individuals, commitments on obligations between them together; joint responsibility for their own assets, according to the part corresponding to each person's contribution, unless they have other agreements on the level of responsibility. Thus, in principle, the cooperative group has to bear unlimited responsibility, being a partner organization.

In essence, the household business is conducted by the household head or individual members of the household and is responsible for the risks in the business individually (or interpersonal interrelationships) and directly. Although Decree 78/2015 / ND-CP has no provision on this issue, the fact that business households cannot on behalf of themselves participate in legal relations.

Second, Household business is a very small business model

Vietnamese law uses scale as a criterion to distinguish business households and enterprises. Previously, according to Decree 66 / HDBT and the Law on Private Enterprises in 1990, the criteria for determining business scale were legal capital. This is also a criterion for distinguishing individuals and business groups (business households) from private enterprises. In order to establish a private enterprise, it is necessary to have sufficient legal capital (understood as the minimum legal capital when establishing a business), whereas for individuals and business groups it is not necessarily that and the This business is not considered a business. However, the fact is that this regulation is not reasonable because some business households invest a huge amount of capital, far exceeding the legal capital required for a private enterprise in the same field and industry business profession. Since the Enterprise Law was issued in 1999, the legal capital criteria have been removed. Instead, the number of business locations and the number of employees. If business households use regularly more than 10 employees, they must register their business in the form of enterprises. Business households can only register at one location and if the business scale of a household business increases to the point where it needs to open more business locations, the

business owner must also register the business under the business mode because the law does not limit the number of business locations that a business can have.

The provisions of Vietnamese law on limiting the number of employees to less than 10 people and doing business in one place for business households is somewhat limited in the right to business freedom. This costly is not really necessary for business people, and may be contrary to their will and business ability. Forcing business households to use more than ten employees regularly to register their business in the form of enterprises may not take into account the characteristics of each business. Because with the businesses in the field of services and food, the number of employees can reach dozens of people.

Business households are a very small form of business but are not the ones with the smallest business scale. This type of business is still considered to have a larger and more stable business scale than some households that produce agriculture, forestry, fisheries, salt making and street vendors, snacks, and translations low-income case. The above objects are not required to register for business even though they are still doing business to make a profit. The sign to distinguish these people from business households is low income. Income levels are considered low according to specific regulations of the People's Committees of provinces and centrally-run cities.

Thirdly, the head of the household is liable indefinitely for debts of the household business

Under the provisions of Decree 78/2015 / ND-CP, business household owners are defined as individuals who invest in cases where business households are owned by individuals, members in case of business households by one group of owners or all members of the household in case of a household owned by a household. The business household and its founding owner (business owner) are not two independent entities and do not have assets separate from each other. So the business household owner is subject to an unlimited liability regime for the debt of the household business, that is, the head of the household business must be responsible for all his assets.

If a household business is owned by an individual, then the household head is bound to have unlimited liability for the debts of the household business, because in this case, the business household is essentially a business individual or entity trader.

If the household business is owned by a household, then the determination of the responsibilities of each household member shall comply with the provisions of Article 103 and Article 288 of the Civil Code 2015. According to this Code, the household family is responsible for the common property of the household; If the common property is not enough to fulfill the common obligation, the members must bear joint liability with their own property. Each member's contribution may be

equal or different depending on the agreement of the household but in any case, the member must be responsible for paying off the debt to the creditors. If one of the members is unable to contribute more to repay the debt as agreed by the household, the other members are obliged to take their property to continue repaying the debt.

However, if the household business is owned by a group of people, the determination of the members' accountability regime may become complicated, because the group member's accountability regime is not covered by Decree 78/2015/ ND-CP clearly defined, and the 2015 Civil Code also has no provisions on civil liability of these objects but depends on the explanation. "If you consider a household business owned by a group of employers who are a partnership without such legal status, the members of the group must be jointly and indefinitely liable for their debts business households "[18, p.45].

2.1.4 The role of Business Households

Individual and smallholder economies have a long history of formation and development, associated with the formation and development of commodity economy. Before the renovation period, the economy of our country developed according to the centralized planning model, there existed only one form of public ownership with two economic components: state and collective. Therefore, the individual economy, smallholders are not facilitated to develop, and are further considered "non-socialist", the "socialist reformer". However, in fact it still works in the "underground economy". The 6th National Congress of the Party (1986) of the Party marked an important turning point in practical awareness, innovation in theoretical thinking, first of all about economic thinking. With the policy of developing a multi-component economy operating under the market mechanism with the state-oriented management towards socialism in order to liberate and exploit all the potentials of economic sectors, develop Production forces, individual economies, smallholders have conditions to recover and develop.

Consistent with this view, the recent resolutions of the Party set out the policy of developing the non-state economy, including individual and small businesses (business households).

Household economy production and business activities are an important force in the Vietnamese economy. Early aware of the role of business households in the process of national renovation and development, the Party and the State have issued guidelines and policies to facilitate the development of business households.

Thus, since 1988, the household economy has made positive changes in terms of scale, speed and structure. Many business households have stood firm in the market economy, have a positive impact on poverty reduction.

According to the General Statistics Office (2018), as of 2017, the country has over 5.14 million business households. In terms of process, the total number of business households has continuously increased over the years. The business household is relatively evenly distributed across the country. In particular, the Red River Delta, Central, Mekong River Delta and Southeast are the regions with the highest proportion, respectively, 25.86%; 23.03%; 19.34% and 17.52% (2017). The Northern Midlands and Mountains and the Central Highlands account for the lowest proportion, respectively 9.47% and 4.78% of the total number of business household. On the basis of population distribution, the proportion of business household among regions has not changed significantly over the years.

According to the business sector, the proportion of business household in the trade and service sector accounts for about 80%, the remaining 20% is in industry - construction. Statistics of the years show that the proportion of commercial and service households is increasing: in 2012 it was 78.9%, in 2014 it was 80% and in 2017 it was 81.9%, along with the decreasing proportion in Industry - construction. Correspondingly, in 2017 the number of employees in the business household in the industrial sector accounted for over 22%, nearly 88% of the remaining came from the household sector in the service sector.

Contributions of business households in the economy:

Recently, business household has made positive contributions in the economy, such as:

Firstly, the business household region has made a great contribution to creating jobs and solving social problems. According to the General Statistics Office, the number of laborers working in the business household region increased rapidly over time, from over 7.4 million people in 2010 to nearly 8.6 million people in 2017. The number of employees working in the business household in the period of 2010-2017 accounts for about 59% -75% of the number of employees working in the enterprise sector. If only compared to the number of employees working in private enterprises, the number of employees working in the business household area in the last 2 years is equivalent. In the previous period, the number of employees working in the business household region was relatively higher than the number of employees working in non-state enterprises, about 3% -24%. The average number of employees per business household ranges from 1,677-1,8 people / business household in the period of 2010-2017, while this figure in the enterprise sector is about 26-35.2 people / enterprise. The meaning of creating jobs and income for people of business

household is quite important. General Statistics Office (2018) analyzed, nearly 8.6 million workers working in the business household are important in today's society.

Not only creating jobs, increasing income and reducing poverty directly for the owners themselves, the managers of this area also indirectly improve the lives of low-income, poor and urban poor people. Thanks to business household, the poor are able to access goods and services faster with affordable prices. Moreover, this area is also the place to receive workers who do not have enough skills to work for enterprises and administrative and public service areas. In addition, a significant part of business household operating in craft villages has greatly contributed to preserving, preserving and developing traditional industries - a part of Vietnamese national culture.

Secondly, the business household is one of the driving forces to promote entrepreneurship and market economy. This occurs in the Chinese economy, one that is still transitioning from a planned to a market-based economy. Because of a decades-long planned economy in China, a strong structural inertia continues to hamper the transition to the market economy. The result is that many formal firms cannot respond to the changing environment fast enough, leaving opportunities for informal firms to seize a portion of the market (Kun (Michelle) Yang, & Pisani, M. J. ,2018). With market entry barriers significantly lower than the barriers of enterprises, business household can be a better intermediary step for individuals to start their businesses firmly, especially in industries and business sectors system. In fact, business household is a model to start a popular business in Vietnam thanks to the simplicity of market entry procedures, less binding on management organization, suitable for many components, ages, region and not too demanding on financial capacity, low capital cost. Average capital size and average fixed asset value of a business household tend to increase over the years. In the 2007-2015 period, the average capital size increased by 16.5% / year, from 59.3 million VND / household in 2007 to 150.61 million VND / household in 2015, 2.54 times higher than 2007. (General Statistics Office, 2016). Meanwhile, the average capital of a non-state enterprise in this period is about VND 26.6 billion - VND 51.6 billion.

There are many criteria for assessing business spirit, including the criteria "self-employed enterprises". In this respect, the increase in the number of business households contributes greatly and directly enhances the entrepreneurial spirit, strongly influencing the formation of a market economy in Vietnam. Business household is also the main form of business organization using own capital for production and business. In the period 2007-2014, the proportion of equity on the average total capital of business household ranged from nearly 89% to about 93% (General

Statistics Office, 2016). This shows that business households are established and operate mainly based on their own financial capacity, not using much financial resources from outside.

Thirdly, business household has many contributions to economic growth. Business household has a significant role in creating wealth of goods, goods and services for society, directly contributing to economic growth. According to the General Statistics Office (2013), business household only holds 3% of total business capital, but accounts for more than 13% of the revenue of registered business organizations (including business household and official businesses). In some sectors such as wholesale and retail; repairing cars, motorcycles, motorbikes and motor vehicles ... this rate is higher, reaching over 21%. Business household's revenue continued to increase in the period of 2005-2015. According to the General Statistics Office (2016), the business household area's revenue in 2005 was VND 439,364 billion and reached VND 2,249,377 billion in 2015. The average revenue of a business household in this period also increased from VND 140 million / household (in 2005) to VND 473 million / household in 2015, 3.4 times more.

Fourthly, the efficiency of using resources of the business household is increasingly enhanced, positively impacting the overall efficiency of the economy. In terms of capital use efficiency to generate revenue and direct income, in 2013, while the enterprise sector needs 1.42 dong of capital to create 1 dong of revenue (the state enterprise sector is 1.81 dong), Non-state enterprises are 1.40 dong, foreign invested enterprises are 1.09 dong), business household only needs 0.30 dong. In other words, business household uses 1 business capital to generate more than 3 revenue, much higher than the enterprise sector with only 0.7 VND.

In short, business household has the following roles:

Firstly: With the number of more than 5 million establishments and business households operating in all areas of communes and wards nationwide, not only have mobilized quite a large internal resource for economic development of the land. but also reduces the economic and social disparity between regions, regions and localities throughout the country, especially in areas where enterprises do not want or cannot invest such as mountainous and island areas, remote areas.

Secondly: The state management for business households plays an important role in the growth of the economy. As a small scale, the business households are dynamic, flexible and creative in production and business contributing to the economic dynamism.

Thirdly: With over 8.6 million working people, the state management work with business households has solved a large number of jobs for the population, increasing the income of workers,

contributing to hunger elimination. Poverty Reduction. In fact, the issue of creating jobs and income for workers, the region outperforms other regions, significantly contributing to solving many pressing social problems.

Fourthly: Individual production and business establishments attract a lot of idle capital from the people, due to their small scale, business households have a great role and effect in attracting the first individuals investment in production and business.

Fifthly: The work of state management for business households plays a big role in the process of economic restructuring, especially for rural areas. The development of rural business households has accelerated the process of economic restructuring, making industry and handicraft industry flourish and at the same time promoting the development of trade and service sectors.

2.2. State management of business households of district-level

2.2.1 The concept and necessity of state management for business households

2.2.1.1 Concept

- State management of the economy in general is an organized and equal effect of state legislation on the national economy, in order to effectively use domestic and foreign resources and possible opportunities to achieve the national economic development goals set out, in the context of international integration and expansion.

- State management of business households of district-level administrative agencies is an impact with the implementation of law to manage business households in order to implement the state management function of economy and promoting the role and improving the operational efficiency of household businesses in the context of building and sustainable development of the socialist-oriented market economy.

2.2.1.2 The necessity of state management for business households

Business households are business entities that account for a large number of Vietnamese economy, operating mainly in the field of trade; is one of the business and production entities that creates products, goods and services to serve the consumption needs of the socio-economic life. In China, the International Labor Organization reports an urban informal participation rate of 32.6 per cent of the economically active population (ILO, 2016). In the context of transition to the current socialist-oriented market economy in Vietnam, compared to other types of businesses such as state-owned enterprises, cooperatives, limited liability companies, partnerships, joint-stock companies, private enterprises, foreign-invested enterprises, business households have their own characteristics. They

should be noted and created conditions for this type to promote the inherent advantages its. In addition to encouraging and creating conditions for economic sectors to develop, regular inspection and inspection of compliance and compliance with laws, as well as strict handling of law violations of the business subject is an indispensable activity of the State. Through this activity, to establish stability and order in economic relations, to ensure the sustainable development and correct socialist orientation of the market economy in Vietnam.

2.2.2 The authority and the method of State management for business households

2.2.2.1. The authority of State management for business households

- District-level People's Committees: Formulating long-term, 5-year and annual plans and plans on development of branches in the district; Organize the implementation of legal documents on state management of activities of economic sectors in the district. Updating daily into the information system of business registration of business households with information on granting, revoking business registration certificates or suspending operations of business households. Monthly, quarterly and yearly reports to provincial People's Committees, Department of Planning and Investment, Departments and branches for specialized management and notices to district-level Tax Departments and commune-level People's Committees for love business registration form for business households operating in the locality. Directly check household business according to the contents in the registration dossier in the locality. Check the operation of business households after the establishment registration and handle according to their competence violations in the operation of business households.

- People's Committees of communes, wards and townships (commune level for short): Receive information on business registration of enterprises and business households from district-level People's Committees; update and monitor the actual number of household businesses and activities in the area. Every six months, to notify the district-level People's Committees of the list of business households that no longer operate at the registered offices. Detecting and reporting district-level People's Committees to revoke business registration certificates in cases of revocation of business household registration certificates. Monthly, quarterly and yearly reports to district-level People's Committees on the results of handling administrative violations according to their competence for business households operating in their localities. Check the operation of business households after the establishment registration and handle according to their competence violations in the operation of business households. Reporting to district-level People's Committees to

promptly direct the implementation in case of coordination of violations of business households operating in the locality.

2.2.2.2. The method of State management for business households

Firstly, the State throughs the planning, long-term, 5-year and annual plans on economic development in the area. Promulgating administrative documents on state management of economic sectors under the jurisdiction of district-level People's Committee presidents. Secondly, the State Organizes the implementation of legal documents, planning and plans after being approved; information, propaganda, dissemination, education, monitoring law enforcement in the field of economy.

Thirdly, the government deploys and applies scientific and technological advances; to build an information and storage system in service of the state management work of district-level People's Committees. Lastly, the State directly inspects or propose competent state agencies to inspect business households according to the contents of the household registration dossier; Handling administrative violations according to law provisions.

2.2.3 Contents of state management for business households

- Appraising, registering and granting permits under the responsibilities and competence of district-level People's Committees.

- Guiding business households and business household founders on dossiers, order and procedures for business household registration. Request household business to report on business situation when necessary.

- Organize, guide and implement policies to encourage collective economic organizations, private economic sectors to invest in industrial development, expand production - business; organizing activities of consulting technology transfer services, providing information, promoting trade and training human resources for production and business establishments in the field of industry and trade.

- Carry out state management of industrial clusters in the district; participate in developing industrial cluster development plan in the district; building and documenting the establishment, expansion and supplement of industrial cluster planning in the district; elaborate detailed planning and construction investment projects and organize the investment in construction of industrial clusters in the district after being approved by competent authorities.

- Examining and inspecting the law enforcement on activities of economic sectors in the locality; resolve the complaint report; preventing and combating corruption and wastefulness in industrial and trade activities in localities according to law provisions and decentralization of district-level People's Committees.

- Requesting a business household to suspend business in conditional business lines when it detects that the business household does not meet the business conditions.

- Revoke Business Registration Certificate in the cases specified in Clause 1, Article 78 of Decree No. 78/2015/ND-CP dated September 14, 2015 of the Government on business registration.

2.3. Experience of some localities in implementing state management of taxes on business households

2.3.1 My Loc District - Nam Dinh Province

By appropriate measures and the drastic participation of the entire political system, especially the initiative and actively of the District Tax Office, up to now, My Loc district has gradually brought the management and collection of tax to households. business individuals in the area go into order, creating a stable source of revenue for the local budget.

In fact, the tax collection of individual production and business households in craft villages in the province still faces many difficulties because the head of the household has not voluntarily implemented the tax registration and declaration as prescribed; the work of determining the number of households and the payable tax rate of each household is still limited ... Before the above reality, to gradually step the management and tax collection of individual business households in the district into orderly order, from In June 2016, My Loc District Tax Department developed a plan to set up a business household tax package at a trade village in My Thang commune to draw experience and spread it over a large area. The purpose of the plan is to bring 100% of business households in the commune to tax administration; proceeded to set up a set of value added tax, personal income tax of business households and the annual collection of license fees. The implementation of this plan must comply with the provisions of law, ensure accuracy, objectivity and publicity, without affecting the production and business activities of households. When determining and assessing the taxable revenue of business households in the locality, they must send a public list of turnover, tax rates and non-taxable turnover to each business household. To successfully implement this plan, the District Tax Department of My Loc has focused on promoting propaganda on tax policy, registration, tax declaration, tax assessment, handling of tax violations and steps to implement the plan to the people. Organize tax policy training for business households

for all commune officials and public employees; members of the commune tax advisory council and the contingent of cadres, party members, secretaries, deputy secretary of the Party cell and chiefs and deputy heads of villages throughout the commune.

At the same time, the District Tax Department assigns cadres to hand out tax registration forms and presumptive tax returns to households who declare according to the list of excise tax requests for households to sign the declaration. For those households who make additional entries on the list, those who quit their businesses, the village officials must make clear notes. The hamlet or hamlet will collect the declaration after 3 days of distribution. For the households who have declared it, the village will ask the household to sign and receive. On the basis of the license fee book, the collection and payment book and based on the actual business situation of households with the same commodity, industry, business scale, the People's Committee and the Commune Tax Advisory Council together with the Sub-Department The district tax invites leaders of the Party Committee, People's Council, Fatherland Front and social and political organizations of the commune together to represent the business household to classify each household at the commune People's Committee headquarters. District Tax Department will issue tax code for each household, at the same time make a list of households that have declared revenue and tax rate according to the prescribed form. Particularly for non-declaring households, the highest revenue of declaring households of the same size, business lines or goods items in the commune or district area shall be determined to determine the tax rate according to Articles 33 and 35. Decree No. 83/2013 / ND-CP of July 22, 2013 detailing the implementation of a number of articles of the Law on Tax Administration and the Law amending and supplementing a number of articles of the Law on Tax Administration. In cases where the declaration is not realistic and there are no households doing business in the same business line, the District Tax Office and the People's Committee of the commune set up a survey team to survey points according to the scale, business lines of the same type and consumption data. Electricity of My Loc District Electricity serves as a basis for tax assessment for households of the same size, business lines and business items as prescribed. Particularly for those households that do not declare transport business, they will set a minimum turnover as prescribed in Official Letter No. 3606 / CT-THNVDT of December 13, 2013 of the Tax Department of Nam Dinh province, promulgating the minimum turnover tax calculation for road transport business activities ... Based on the classification of business households, the declared data of the households, the survey results of the District Tax Office, People's Committee and My Thang Commune Advisory Council meeting building estimated revenue and tax rates of each business household in the area. After that, publicize the revenue and tax rate of each household in 1 form by sending it directly to each

household and posting it publicly at the "one-door" section of Tax Department, People's Committee of district, commune, and house culture of villages, hamlets, market management boards ... Based on the first public results, feedback of business households, CPCs, Commune Tax Advisory Council and District Tax Departments consult representatives leaders of the Party Committee, People's Council, Fatherland Front and mass organizations, unions and households in the area; Sub-department of Taxation then revises and approves the official tax suite, and continues to organize the second publicization in 3 forms: send directly to business households, post it publicly and publish it on the website of the Tax branch.

Thanks to the synchronous implementation of the above measures, by the middle of 2017, My Loc District Tax Department has basically set the register and put into tax collection management for business households in the district, especially in My Commune. Wins. Accordingly, the total number of business households subject to tax administration in the district is 1,319 households, including 805 contracted households, an increase of 348% compared to 2016, low-income households are 514 households. License fees, value added taxes, and personal income taxes have all been set up and implemented effectively. Average tax amount per household is nearly 247 thousand VND/month, the highest is 3 million 700 thousand VND/household/month and the lowest is 162 thousand VND/household/month. By the end of 2017, the total amount of tax collected from households and individuals doing business in the district reached 2 billion VND 391 million, an increase of 964 million VND compared to 2016 and is the highest level ever. Mr. Tran Phi Hung, Director of My Loc District Tax Department said: In order to get this result, in addition to the guidance of the leaders of the Taxation branch, the efforts of overcoming difficulties of the Sub-Department officials, the "fierce participation" of the Party committees and authorities at all levels are the deciding factor. The Standing Committee of the District Party Committee has determined and thoroughly understood, the task of collecting taxes in general, collecting taxes on business households in particular is the central task of each commune and town to mobilize the active participation of the whole system local political system, especially cadres, party members in villages and hamlets.

It can be affirmed that, with an active, creative and scientific way, the Tax Department of My Loc District is the first unit in the province to put individual business tax management in order, contributing to increasing revenues for State budget.

2.3.2 Lap Thach District, Vinh Phuc Province

By appropriate solutions, with the drastic participation of the entire political system, especially the initiative and activeness of the District Tax Office, the tax administration and collection of

individual business households. Lap Thach district has achieved positive results, not only helping the local budget to have more stable revenue sources, but also creating fairness among organizations and individuals when participating in business.

In Lap Thach district, there are nearly 1,400 individual business households that are subject to tax administration. Although revenue from individual business households only accounts for a small proportion of the district's revenue structure, it has a great social meaning of creating fairness between organizations and individuals when participating in the business. joint. Therefore, in the past time, the management and tax collection of individual business households have always been particularly interested in the Tax Department of Lap Thach district.

Right from the beginning of November of the previous year, the Tax Department of Lap Thach district has developed a plan to implement the review and tax book making for the following year; direct inter-communal tax teams to coordinate with tax advisory councils of communes and townships to review and update the list of organizations and individuals involved in production and business activities; guide organizations and individuals engaged in production and business activities to prepare tax declaration forms; organize the investigation, determine the turnover, the income level of production and business households to determine the license fee level, the payable tax amount according to the current regulations. After obtaining the statistical and review results, Lap Thach Tax Department together with inter-communal tax teams organize a tax book review in 20/20 communes and towns in the area; publicly issue tax notices in December and organize collection from the beginning of January of the new year.

Particularly for collecting VAT and personal income tax, in order to ensure that the tax preparation is accurate, at the beginning of December every year, the inter-communal tax team shall issue declarations and instructions to organizations and individuals business executives declare revenue. Based on the declaration, the inter-commune tax team prepares a list of expected tax amounts of each production and business household and makes a unified discussion in the tax advisory council (council) of communes, towns and reports. District Tax Department to proceed to the official tax register. Completed set of tax books is publicly posted at the People's Committees of communes and towns. In addition, the District Tax Department also issues tax notices to each household. The inter-communal tax team then assigns professional staff to manage, supervise and urge taxpayers to pay taxes through the system of banks.

In order to effectively collect taxes on individual business households, the District Tax Department directs the Propaganda Team to support taxpayers in coordination with the district Radio and Television Station and loudspeaker system in 20/20 communes and towns and the management

board of the markets organized propaganda about policy and time for collecting and paying license tax; organize tax policy training for business households for all commune officials and public employees; members of the People's Council of communes and townships and a contingent of cadres, party members, secretaries, deputy secretaries and chiefs, deputy heads of hamlets and population quarters in communes and townships.

With active, scientific way, the tax collection in general and tax collection for individual business households of the district always achieve high results. In 2018, the total amount of tax collected from households and individuals doing business in the district reached more than VND 1.7 billion, accounting for 3.5% of the total non-state revenue in the district, exceeding the plan of the Tax Department. province delivery. Especially, by the end of March 15, 2019, Lap Thach District Tax Department has collected nearly 192 million dong of excise tax, exceeding the revenue target for the whole year of 2019. And the target of VAT and revenue collection According to the Ministry of Planning and Investment, personal income for business households has so far collected and paid over 1.4 billion VND to the State Budget, reaching 96% of the plan assigned by the Provincial Tax Department, up 21% over the same period in 2018.

In order for the management and tax collection of individual business households to go into order, Lap Thach Tax Department continues to take advantage of the attention and direction of the People's Committees of districts, communes and towns to drastically implement measures. tax management for individual business households; strengthening the inspection, control and verification to capture and adjust tax amounts timely for each commodity group; thoroughly exploit and strictly manage the local revenue sources, especially for households using invoices and new businesses; promote the inspection of each industry by topic to promptly rectify mistakes.

2.3.3 Pleiku City - Gia Lai Province

According to statistics, at present, the number of individual business households in the city. Pleiku is very large, but its contribution also accounts for a very small proportion of the budget revenue structure. Therefore, increasing the contribution of infrastructure households, and creating fairness and transparency in the implementation of tax obligations is a duty set for the tax authorities.

According to the review results, at present, City Tax Department. Pleiku manages about 9,800 infrastructure households. Of these, about 7,300 households are setting up a revenue management ministry; about 2,500 households who stopped, stopped and did not conduct business were petitioning to revoke licenses. From the fact that the state management of the tax field shows, the infrastructure construction households have the general feature that the tax compliance is not high,

they have not voluntarily come to the tax authorities to declare and pay taxes. Most of these households are small-scale operating, doing business based on their experiences, do not follow the regime of accounting records, do not declare and pay tax according to their income but mainly pay tax by the lump sum payment method. Therefore, the proportion of contribution to the budget from infrastructure households currently accounts for only 8.3% of the total state budget revenue in the city.

In order to balance the nurturing of revenue sources and create motivation for the development of production and business, the determination of taxable infrastructure households' households is always carefully calculated by the tax industry. From the perspective of professional management, Mr. Tran Viet Tra - Deputy Director of City Tax Department. Pleiku, analysis: Infrastructure investors engaged in production, business and service activities must all be declared and included in the tax register for management. According to the provisions of the Circular No. 92/2015 / TT-BTC of the Ministry of Finance, the tax calculation for business households is prescribed as follows: Firstly, taxpayers are business households with turnover of over 100 million. VND / year, depending on the business line, they must pay value added tax, personal income tax, license fee according to different levels of regulations.

Second, households that do not have to pay taxes are business households with revenue of 100 million dong / year or less. For these households, the tax office does not collect any taxes, including license fees. Every month, based on the business license granted by the City Planning and Finance Department, the tax agency shall issue a declaration, survey and revenue survey to put it in the management book. In parallel with that, if the infrastructure establishment households stop or stop doing business then notify the tax office in writing to conduct the inspection; If eligible, it will issue a decision on tax exemption or reduction for the KDC household.

In order to avoid loss of tax revenue for infrastructure construction households, increase the proportion of this revenue contribution to the state budget, City Tax Department. Pleiku has implemented synchronously and effectively the solutions proposed at the conference on tax work review in 2017, Directive No. 13-CT / TU of the Standing Committee of the City Party Committee on strengthening the collection of state budget revenues. in the area of 2018. Accordingly, the Sub-Department continues to improve the responsibilities and public service ethics of tax officials, especially the responsibility and example of the head of the tax team in managing infrastructure households.

At the same time, the Sub-Department advises the City People's Committee to steer more drastically in the implementation of the regulations on coordination of granting tax codes for

households of infrastructure construction through the "One-stop shop". Since August 2017, the Sub-Department of Taxation has cooperated to issue tax codes along with granting business licenses; at the same time, to develop a set of databases on presumptive revenue and flat tax rates in the locality according to business criteria, thereby developing a set of tax management criteria according to risks for business households.

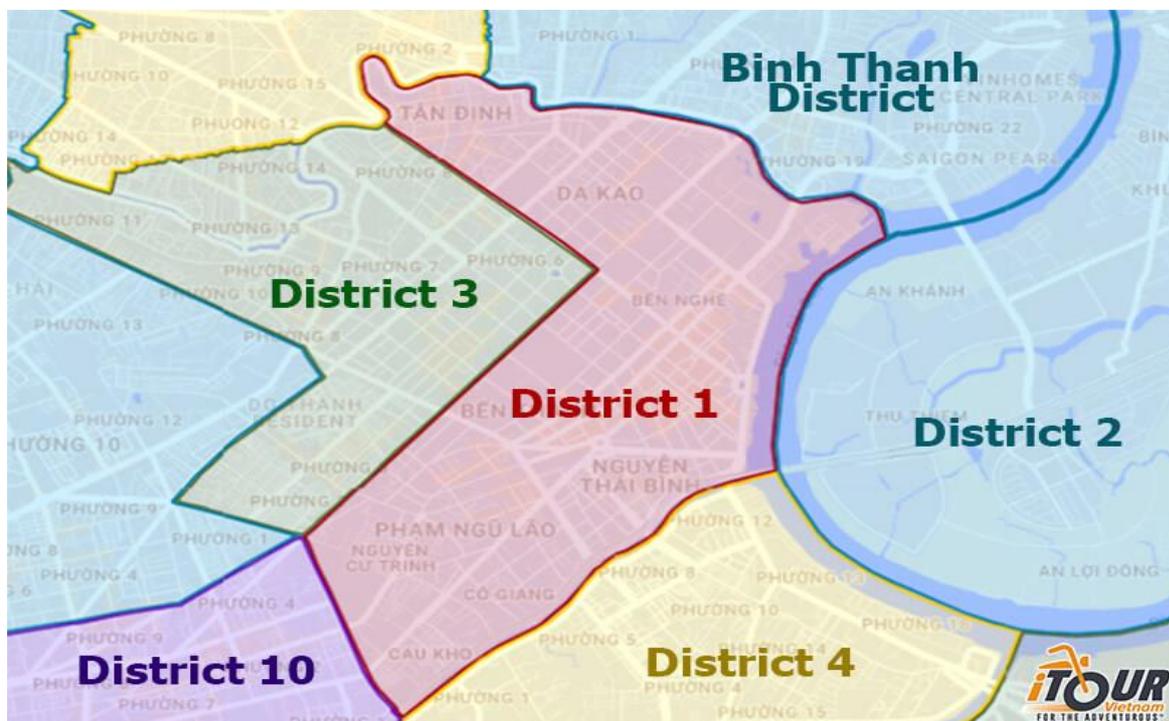
Through a database of contracted households, the tax office will propose the Finance-Planning Department to revoke the granted business licenses but the taxpayer is not in business, the address is not clear or has been stopped for a long time. The Sub-Department also promotes propaganda so that taxpayers are obliged to declare and pay taxes when they start business. Direct inter-ward and commune Tax Teams to closely follow the area, promptly bring the newly arising civil engineering households to the tax management book timely and closely to the actual revenue generated; for infrastructure households that employ 10 or more regular laborers, propagandize for them to set up enterprises.

CHAPTER 3: STATE SITUATION OF STATE MANAGEMENT TO BUSINESS HOUSEHOLDS IN DISTRICT 1, HO CHI MINH CITY

3.1 Factors affecting state management for business households in District 1

3.1.1 Geographical of District 1

District 1 is located in the heart of Ho Chi Minh City, is the high area, opposite to District 4 located on the northern edge of Saigon South. The natural boundary consists of the Saigon River separating it from District 2, the Thi Nghe Canal blocking it from Binh Thanh District, the Ben Nghe Canal preventing it from District 4. The two administrative boundaries separating District 1 from District 3 are Hai Ba Trung and Nguyen Thi Minh Khai street, preventing District 1 with District 5 is Nguyen Van Cu street. Like other urban districts, District 1 is located in a climate near the coast, with cool breeze from Can Gio. The average annual temperature is about 26 degrees Celsius, this is a cool, cool area all year round. superior to the northern suburbs like Thu Duc, Hoc Mon and Cu Chi. Every year District 1 receives a significant rainfall of about 1800 millimeters, which is relatively low because it is located along the river and coastal. When it rains, the amount of water absorbed and retained is not much because the district is mostly concrete, asphalt. Therefore, the sunny months have a dry phenomenon of climate in some days.



Map of District 1, Ho Chi Minh city

The soil of District 1 is quite fertile, where when analyzing pollen spores, it shows traces of old forests belonging to the Southeast region. Beneath this forest layer is an ancient alluvial thickness deposited by the Dong Nai river system for several million years. Below the ancient alluvial layer is a layer of impermeable shale, which blocks the groundwater from further deepening. District 1 is a district located in the heart of the City, with a very important geographical location of the City. It has a fairly important and long-lasting waterway system of Saigon City in particular and the country in general. A major concentration of waterways and canals, the harbor system is quite important in the present and future development of the district. District 1 has many advantages for economic development, especially economic sectors such as services, tourism, trade, investment and import-export. Along with the strengths is the appropriate development orientation and reasonable investment of all levels. In recent years, the county's economic growth rate is significant.

3.1.2 Socio-economic conditions of District 1

District 1 has many advantages for economic development, especially economic sectors such as services, tourism, trade, investment and import-export. Along with the strengths is the appropriate development orientation and reasonable investment of all levels. In recent years, the county's economic growth rate is very significant

Along with economic growth, the income of workers is increasing. Today, District 1 is an attractive environment for foreign investors, especially investment in the Trade - Service industries. In addition to promoting joint ventures with foreign investors, businesses in the district also focus on joint ventures with domestic companies. Along with the development of state-owned enterprises, District 1 also focuses on creating favorable conditions for non-state economic sectors to invest and develop under the general economic development orientation in the district, with over 22,830 non-state enterprises, with 17,184 business households and individual production (Economic Division of District 1, 2019).

It can be seen that commerce and services are the areas of special attention in the district.

According to the target, the average growth rate of the trade and service sector in the period of 2015 - 2019 is expected to increase by 25% with the main business sectors such as electronics, food, fabrics, ready-made garments, household appliances, vehicles, equipment, types of hotels, tourism, dining, offices for rent ... According to the policy, the district will still be the center of the city in the future, the area The city's financial and service center and diplomatic center are the major international tourist centers, cultural and entertainment centers of the city.

“With its position and role as the center of the economy, it requires the District Party Committee to further promote its pioneering role and take the lead in contributing to building the development city according to the set goals. The Executive Committee of the District Party Committee should continue to focus on leadership to fulfill and exceed the targets of the Resolution, especially the growth targets of services; arouse the advantage of strong enterprises based in the locality through innovation and transfer of creative ideas ”- Nguyen Thanh Phong - The Chairman of City People's Committee emphasized.

3.1.3 Organizational structure of state management of District 1

The District 1 government apparatus has 12 departments and 13 affiliated units; 7 vertical agencies; 1 public utility company, People's Committee of 10 wards, 45 schools and educational institutions. District 1 People's Committee is responsible for reporting all its activities to District 1 Committee and Ho Chi Minh City People's Committee; perform state management in all aspects and protect the legitimate rights and interests of citizens according to the provisions of law.

District-level administrative agencies in District 1 include the People's Committee of District 1 and 13 government-affiliated specialized agencies (including the People's Committee Office, the Home Affairs Department, the Financial Planning and Planning Department, Inspector Department, Department of Urban Management, Department of Justice, Department of Culture and Information, Department of Education and Training, Department of Natural Resources and Environment, Health Department, Labor - Invalids - Social Affairs Department and *Department of Economic*). At the communal level, there are 10 Ward People's Committees that use the state power to perform the management and administration functions for all fields of social life.

The People's Committee of District 1 and its affiliated agencies operate on the principle of democratic centralism; in which, District 1 People's Committee works according to the collective regime and professional agencies work under the regime of heads; Each member is personally responsible in the organization, manages the fields he / she is assigned and takes responsibility to the President and the collective for his activities. District 1 People's Committee is responsible for reporting all its activities to District 1 Committee and Ho Chi Minh City People's Committee; carry out state management in all aspects and protect the legitimate rights and interests of citizens according to the provisions of law.

3.1.4 Number and structure of business households

From 1988 up to now, household economy has made positive changes in terms of scale, speed and structure. Many business households have stood firm in a market economy, having a positive

impact on poverty reduction. Since the renewal (1986), along with the policy and policy of developing a multi-sector economy, business household has been officially recognized as an autonomous economic unit, an important part of the economy, since then the region has a strong development. This is shown by the figures:

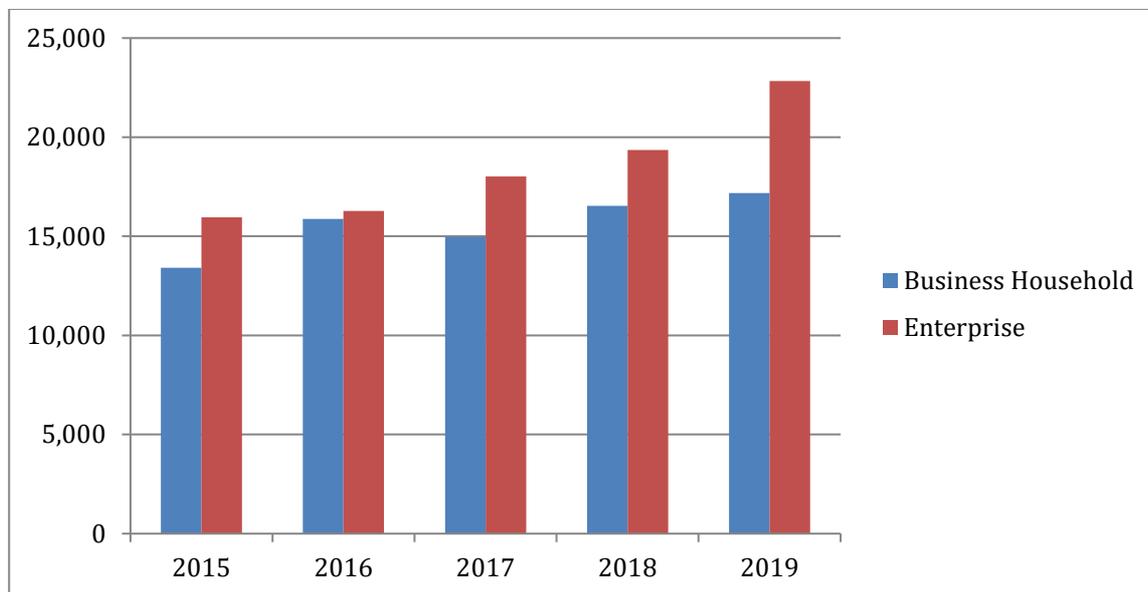


Figure 1: Number of business households and number of businesses currently in operation December 31 every year in District 1 (Economic Division District 1, 2019)

3.2 State management for business households in District 1 period 2017 - 2019

3.2.1 Legal dissemination for Business households in District 1

District 1 is the central district of Ho Chi Minh City, the economic hub of the country in general and of the southern region in particular. This is a place that attracts a great deal of investment from domestic and foreign economic resources. On the other hand, demand for commercial and economic transactions in this area always leads the list of the whole country. In fact, almost all types of business, international or domestic services from small to large scale focus on operating in the center of District 1. At present, this propaganda is carried out synchronously from district level to 10 wards of district. Vietnam is aiming at a supremely legal society where all citizens, individuals and organizations must strictly implement and abide by the provisions of the law, only to do things that are not prohibited by law. In particular, in business activities, the violation of the law for economic benefits still occurs. Therefore, the propaganda of this law is the most important political task, which is paid great attention by district and ward leaders.

This propaganda is done through many forms such as organizing conferences, propaganda by leaflets, banner, hoardings, loudspeakers on official vehicles ... so that these laws are closer to people. In addition, there is a solution that I think is quite effective: in District 1 People's Committee, when an individual is granted a business household registration certificate, the district official issues a handbook which states the regulations related to business activities such as labor regulations, food hygiene and safety, the origin and origin of goods, etc. This is a very practical propaganda solution and should be replicated in all districts of Ho Chi Minh City in particular and the country in general.

Therefore, the dissemination of the law for Business households in District 1 are very important. This is meant to help managers manage business households effectively and business households know the laws so that they can ensure the rights of businesses and businesses propriety in line with the guidelines of the State. In 3 years of 2017, 2018, 2019, District 1 focused on propagating laws for businesses and business households in District 1 mainly in the following areas:

3.2.1.1 Propagate tax support

The enhancement of propaganda will help business in the area to understand the provisions of the Tax Law, raise the awareness of good compliance with the Tax Law, minimizing tax arrears. Actively propagate tax laws, care to remove difficulties, create time and procedures for business household to gradually overcome difficulties, stabilize production and fulfill tax obligations to the State. Developing and deploying a variety of methods and forms of propaganda to support taxpayers, paying special attention to providing electronic supports information technology application, to set up a "business household" website so that households can easily access and discuss tax issues. Increasing tax answers by phone and Internet; Support business household to pay taxes through the "one-door" division at tax offices at all levels; Department-level Dialogue Conferences by industry or business household group to exchange information with business household representatives.

3.2.1.2 Propagate the law on anti-counterfeiting and intellectual property rights

Ben Thanh Market and Saigon Square Shopping Mall are known as two big goods trading centers of District 1. However, these are also two frequently found places where smuggling and trading of smuggled goods are common, counterfeit goods, goods of unknown origin. On November 21, 2019, Ho Chi Minh City Market Management Department held a propaganda conference to popularize the law in preventing fake and fake goods to the Management Board and nearly 300

small businesses of Ben Thanh market and the Center trade Saigon Square. In addition to strengthening inspection, control and handling of market management force violations, focusing on propaganda and law dissemination to raise people's awareness of law observance to create consensus with the authorities in the fight against fake goods.

Especially this year, due to the urgent need for propaganda and popularization of laws in the prevention of fake and counterfeit goods for organizations and individuals directly doing business in trading and serving goods in District 1, The Market Management Department has implemented propaganda activities for individuals and organizations directly involved in trading goods at the central trade centers in the area with the participation of nearly 300 representatives of small businesses, market management, trade centers. In particular, a conference to propagate and popularize counterfeit and pirated goods for small businesses in Ben Thanh market and Saigon Square.

The propaganda aimed to help business owners know more about useful information, aware of the importance in the prevention of smuggling, trade frauds and fake goods; ensuring food safety, protecting the interests of consumers; actively responded to the campaign "Vietnamese people prefer to use Vietnamese goods".

In 2018, the HCMC market management force conducted 375 inspections at markets and trade centers in the area, confiscating 80,881 mostly pirated products, total value of goods nearly 2. billion, dealing with violations of over 2.9 billion.

-Department of City Market Management

3.2.1.3 Propagating the law for business household with conditions on security in the area of District 1

District 1 Police maintains annual coordination with the Police Administration Department of Social Order and Public Security to organize a law propaganda and dissemination meeting for conditional business establishments. ANTT and other industries affecting ANTT in District 1.

The meeting was heard by officers of the Department of Public Administration and Public Security Police of the Provincial Police announcing the situation of security in the whole country in general and in Ho Chi Minh City in particular; at the same time, propagating laws on specific regulations for each group of business lines subject to security conditions on fire prevention and fighting safety for establishments; measures to prevent and fight fires and explosions; a number of sanctions against administrative violations in the field of business with conditions on security; preventive measures, handling procedures when a problem occurs ...

At the propaganda sessions, District 1 police leaders suggested establishments, especially businesses that use explosives, accommodation facilities, pawn services, karaoke, massage, bars ... abide by the provisions of law; not taking advantage of their jobs to violate the legislation on drug and prostitution prevention and combat; no loopholes and irresponsibility for other people to take advantage of drug use and prostitution in the areas under their management; not use the facility as a place to harbor users and commit the illegal possession, trafficking of narcotics, gambling, prostitution or consumption of property acquired by other offenders; regularly abide by the regulations on fire prevention and fighting; local conventions on uptime; promptly detect, notify and coordinate with the police agency in handling cases, cases or signs of suspicion related to security issues in the course of business to prevent and handle them.

Finally, the purpose of the propaganda session is to continue to raise the awareness of business households in the observance of the provisions of the law, and at the same time take the initiative in self-management and self-defense, contributing to maintaining security political security, social order and safety in the area.

3.2.2 State management of the registration, temporary suspension and termination of business activities of business households

3.2.2.1 Business household registration

3.2.2.1.1 People's Committee of District

Currently, the District People's Committee is the authority competent to issue Business household registration certificates. If the person in need needs to submit the application to the Receiving and results department. After 03 days, people will receive a certificate of business household registration. Particularly for cases where business locations need to be verified, the result time will be longer.

Dossiers, order and procedures for individual household business registration are specified in Article 71 of Decree 78/2015 / ND-CP. The composition of a dossier includes: (1) Application for business household registration This paper must contain the following contents: Name of household business; address of business location; phone number; email; Business; Business capital; Number of employees; Full name, signature, residence address, ID number and date of issue or ID card or passport of the individuals establishing the household ... (2) Copy of valid Citizenship Identification Card or ID or Passport of business household participants or household representatives or copy of individual group meeting minutes on establishment of household if the household is an individual group formed;

After preparing the above papers, individuals, groups of individuals or representatives of households shall submit them to the district-level business registration agency where the business location is located. Within 3 working days after receiving the dossier, the district-level business registration agency shall hand over a receipt and grant a business household registration certificate. After 3 working days without receiving a certificate of business household registration or not receiving a notice of request for modification or addition of dossier, the business registrant may lodge a complaint.

However, to meet the needs of the people and serve the administrative reform, the District 1 People's Committee develops a model for people to submit paperless applications through the website of District 1 <http://quan1.hochiminhcity.gov.vn> . People only need to fill out the form with basic information: full name, date of birth, owner ID, permanent address, current address, business address and upload image files Taking up is getting the receipt number. This model is highly welcomed by the people because they do not have to spend time going to the People's Committee of District 1 to wait for the application and receive the results. The online application process takes only about 5-10 minutes on average. This is a very good service model for people in the current administrative reform era to improve the effectiveness and efficiency of state management agencies.

After the people are granted a business certificate, the district People's Committee builds, manages and operates the Business Registration Information System of business households operating in the area. Update daily on the Business Registration Information System of business households, information on issuance, revocation of business registration certificates, or suspension of business activities of business households. On monthly, quarterly and yearly basis, report to the People's Committee of the city, the Department of Planning and Investment and the Departments, branches and branches under their specialized management and notify the District Tax Office, the People's Committee of the commune or ward, towns on the situation of business registration for business households operating in the area. The State directly inspect business households according to the contents in their registration dossiers in their localities and inspect activities of business households after registering for establishment and handle according to their competence violations in business households' activities.

3.2.2.1.2 People's Committee of Ward

Receive information about business registration of businesses and business households from the District People's Committee; update and monitor the actual number of business households operating in the ward area. Every six months, notify the District People's Committee of the list of business households no longer operating at the registered office. Discover and report to the People's

Committee of the district that the certificate of business household registration is revoked in the cases where the certificate of business household registration is revoked. Monthly, quarterly and yearly report to the district People's Committee on the results of handling administrative violations according to its competence with respect to business households operating in the ward area. To inspect activities of business households after registering for establishment and handle according to their competence violations in business households' activities. Report to the District People's Committee to promptly direct the implementation in case it is necessary to coordinate handling violations of business households operating in the area.

3.2.2.2 Business household suspension

Pursuant to the provisions of law in Article 76 of Decree No.78/2015 /ND-CP:

1. In case of temporary cessation of business for 30 days or more, business households must notify the district-level business registration offices with which they have registered their business and directly manage tax offices. The temporary cessation of business shall not exceed 01 year.
2. A business household that suspends business shall send a written notice to the district-level business registration office where it has registered at least 15 days before suspending its business. The district-level business registration office shall hand over the dossier receipt to the person who submits the dossier after receiving the notice of business suspension from the business household. Within 3 working days after receiving a valid dossier, the district-level business registration agency shall grant a certificate of business household registration of temporary suspension of business to business households.

Accordingly, at least 15 days prior to temporary cessation of business, the establishment owner must send a written notice of business suspension to the district-level business registration agency. After that, the business registration agency will hand over the receipt to the applicant after receiving the suspension notice. And within 03 working days, from the date of receiving a valid file, the competent authority will issue a Certification of business suspension.

3.2.2.3 Business household termination

Upon termination of business operation, the business household must send a notice of termination and return the original business household registration certificate to the business registration office of the district where it has registered its business and concurrently full payment of debts, including tax debts and unfulfilled financial obligations according to Article 77 of Decree 78/2015/ND-CP

A dossier of application for dissolution of a business household comprises the following papers: (1) Notice of ending the operation of business households, (2) Original certificate of business household registration, (3) Confirmation of full payment of debts (including tax debts and unfulfilled financial obligations) of the Tax Department, (4) After checking the legality of the documents, the business registration authority will issue a decision to revoke the certificate of business household registration, and notify the competent state agencies for handling.

3.2.3 Actual situation of business household fee and tax management

Tax administration plays a decisive role in ensuring that tax revenue is focused, accurate, timely, regular and stable into the state budget. Through the selection of effective tax management measures, as well as the development and application of reasonable tax procedures and procedures, tax authorities ensure tax collection is lawful, complete and timely to the State budget.

Currently 70% of individual business households are negotiating a flat tax rate with the tax authority due to a fixed flat tax rate. This annual flat tax rate is made according to a survey of the tax authorities, in consultation with the commune tax advisory council, is consulted by the people and made public for self-monitoring by business households each other. But because most businesses often do not have receipts and sales documents, are self-declared tax payment so tax losses are inevitable. As a rule, for business households, there are currently 3 main taxes and fees: License fees, VAT, and Personal Income Taxes related to administrative procedures, taxes, business administration that enterprises need to improve ... Compared with enterprises, individual business households have certain advantages. For example, it is simpler than the regime of bookkeeping: records, order and procedures for establishment, the establishment fee is only equal to 50% of the enterprise establishment fee. There are only 6 types of bookkeeping compared to several dozen types of small and medium businesses. They only need to pay license tax, pay the tax or flat tax, not pay VAT, personal income or business income. So this is the reason that businesses are afraid to convert business model.

Currently, our tax administration only stipulates that businesses that are eligible to install information technology must declare and pay tax electronically to the tax authorities, but not required to install surveillance cameras. And the second case is that we are issuing an electronic invoice with a tax code confirmation, but it is only voluntary.

Currently, the district has about 16,540 business households, depending on the size of the area, but the tax revenue of the different wards. Every year, the tax amount contributed by business households has increased gradually, specifically in 2017, collecting 1157 billion, in 2018 collecting

1389 billion, of which, Ben Thanh and Ben Nghe wards are 02 wards with the number of households. The district is the largest business district, so the contribution of these two wards accounts for 30-40% of the whole district.

In fact, due to the characteristics of small management entities, large geographical areas, the sense of compliance with tax obligations of business individuals is limited, along with many management sanctions that lead to work. Tax administration for business households and individuals still faces many difficulties ... Especially, from 2017 to the present, based on Decree 139/2016 / ND-CP for cases where business households have Revenue of 100 million or less does not have to pay taxes, making the revenue decrease compared to the forecast for the period 2015 – 2020.

From September 2018, the People's Committee of District 1 performs the tax collection mandate for contracted households in District 1, the taxpayer does not have to leave the business place when completing tax obligations, minimizing risks in the implementation. Tax payment, increasing utilities for taxpayers through diversifying forms of payment, saving taxpayers' time, are professionally serviced at home.

Purpose of implementing tax collection mandate

- Reduce the overload of collection points during peak times when households focus on paying taxes.
- Convenient for taxpayers not to leave the business place when completing tax obligations.
- Minimize potential negative risks that may arise in tax collection work.
- More professional in tax administration following IT application trends.
- Take advantage of enhanced social resources for tax collection, saving personnel costs.

Benefits of implementing a tax collection mandate

- Professionalize the organization of management, tax collection for business households paying flat tax in the area.
- Increasing utilities for taxpayers through diversifying forms of payment, saving taxpayers' time.
- Enhance the application of IT and professionalize tax administration in a synchronized, transparent and effective manner, ensuring discipline and discipline of the tax industry.
- Speed up the collection of taxes paid into the State Budget.
- Reduce potential risks and negatives

- From September 1, 2018, the staff of Saigon Central Post Office will receive tax collection duties in District 1, including:

1. Mr. Tran Le Phuc Nguyen (CCCD: 079078009507)

Employee code: 08K95, duty to collect taxes in Tan Dinh Ward, Da Kao Ward;

2. Mr. Nguyen Viet Nam (ID: 241393467)

Employee code: 08K86, duty to collect taxes in Ben Nghe Ward;

3. Mr. Tang Minh Duc (ID: 381008814)

Employee code: 08K46, duty to collect taxes in Ben Thanh Ward;

4. Mr. Nguyen Hoang Phu Quoc (CCCD: 082085000366)

Employee code: 08K99, duty to collect taxes in Ben Thanh Ward.

- From September 5, 2001, employees of the Saigon Central Post Office Business Department receive tax collection duties in District 1, including:

1. Mr. Le Nguyen Duy Hao (ID card 023076776) - Employee code: 08K87, duty collection at Pham Ngu Lao Ward, Co Giang Ward;

2. Mr. Hoa Chon Vu (ID card: 024246602) - Employee code: 08K06, duty collection at Nguyen Thai Binh Ward, Cau Ong Lanh Ward;

3. Ms. Ho Linh Thuy (ID: 023591768) - Employee code: 08K93, duty to collect taxes at Nguyen Cu Trinh Ward, Cau Kho Ward.

It can be seen that, through this form of presumptive tax collection mandate, District 1 People's Committee is increasingly aiming to serve the people, particularly here, business households. Having people come to his home to collect taxes helps the people gradually become the right customers for local authorities in particular and state administrative agencies in general. From small but extremely effective measures, home-based tax collection by postal workers helps busy business owners have more channels to pay in addition to paying directly at District 1 Tax Department, State Treasury - must queue and spend a lot of time waiting. And of course, people also like to work at home that can do all the procedures and obligations to the state such as: online tax declaration, tax payment via postal staff, registration, business suspension via network. By measures, District 1

People's Committee minimizes the loss of tax revenue of business households - a problem that any state agency faces.

3.2.4 Post-audit management after business household registration and the observance of law provisions on security and order of business households

In order to perform effective management of state management by law for business households in District 1, in recent years, the District People's Committee has always improved the state management capacity through bar inspection and inspection activities. The observance of laws by business households in particular and other economic sectors in particular. During the period from 2017 to 2018, People's Committee of District 1, People's Committee of 10 wards issued 54 decisions to set up inspection and inspection delegations in the district on key areas such as: business, hygiene and safety food, labor, price, fire protection, environment ... and some other specific areas.

In the field of economic and market management: People's Committee of District 1, People's Committee of 10 wards have established 14 inspection teams every year to conduct inspections of business forms in the district. According to the statistics of the Economic Division, in the period from 2017 to 2018, the inspection teams conducted inspection of 2568 business households, specifically: reminders and warnings: 865 cases and sanctioning of violations. administrative 1703 cases with proceeds of VND 2,356,000,000; mainly violations of unlisted errors, counterfeit goods, counterfeit goods, without business certificates ...

In terms of food hygiene and safety: the District People's Committee organizes four peaks every year including: Lunar New Year, Summer Peak, Mid-Autumn Festival and Spring Festival, in addition to unexpected inspection teams, other subjects according to state management requirements. During the above period, inter-sectoral working delegations of the People's Committee of the district and ward conducted inspection of 4,896 business households (Mainly businesses in food service and food production and processing), for commitment to overcome and report with 1,254 cases, sanctioning administrative violations 3,642 cases with the amount of 3,250,000,000 VND; mainly errors without certificates of satisfaction of food hygiene and safety, not having been trained in food safety knowledge, and failing to ensure food hygiene and safety procedures ...

Regarding other fields (labor, fire prevention, etc.): The People's Committee of districts and wards organized examinations in each thematic series, accordingly, reminded and reviewed 2,365 cases,

administrative sanctions of 3,289 cases with a fine of VND 3,125,600,000 for owners who violate the following faults: not registering labor, failing to ensure fire prevention and fighting equipment ..

Through the inspection and inspection, it shows that the sense of compliance of business households is still limited, there are many cases where business households are reminded to impose penalties many times but still intentionally not implement. In addition, some administrative procedures are cumbersome and not specific, leading to the fact that business households are reluctant to comply with the requirements. In addition, the number of small business households operating mainly in civil areas to conduct business activities is a certain limitation in meeting the conditions for operation under the provisions of law.

3.2.5 Management team

- Regarding the state management of business households:

The state management of business households is assigned by District 1 People's Committee to the Economic Department to carry out the licensing, suspending, terminating and checking after business license registration - clearly stating the personnel in charge each stitch

In the ward People's Committee, there is one economic officer in charge. For wards with a small scale and number of small business households such as Cau Kho and Cau Ong Lanh, one staff member is sufficient; For Ben Thanh and Ben Nghe, for example, the number of business households is over 3,000 households in each ward. Such personnel are unable to fully perform the state management of business households.

Not to mention, the professional qualifications of some officials have not met the work needs.

Besides, the salary of cadres and civil servants is still low, unable to meet the needs of living in such a big city, so the receipt of the leaks to ignore the violations of business households still exists. This affects the reputation of local governments in particular and the state in general. In this year, one economic officer of one ward was sentenced to prison for "Bribing".

- About tax:

Tax administration of business households is mainly done by District Tax Departments. The Sub-department of Taxation will assign employees to participate in the Tax Advisory Council of 10 wards to coordinate the implementation of state management of tax on business households. The tax advisory council of 10 wards will be chaired by 10 presidents of the ward People's Committee. Every month the council will meet to report and evaluate the tax collection situation of business households, propose solutions to those business households are still late in paying taxes. This tax

advisory council is formed by individuals from various sources: officials and public servants of the ward People's Committee, employees of the district tax office, business households in the ward.

In fact, this Council has only two people who are properly functioning as ward economic officers and employees of the Tax Department because they are people of state agencies who are bound by duties and targets. And business households are only present at the meeting and do not help in the collection of taxes, fees and charges of business households. On the other hand, there is a business household in the council that violates a number of legal provisions on food hygiene and safety, on papers of origin of goods.

3.2.6 Situation analysis

State management by law for business households in District 1 currently has many shortcomings. Besides the changes in guidelines and policies in terms of state management.

Current status of business household management in District 1 is still loose and rigid. In terms of capacity and performance of business households, so far there are a number of different opinions. Someone said that: The financial potential of business households is very weak, low efficiency, difficult development prospects. There is another opinion that although some businesses have weak performance, there are still very strong business households doing business effectively and developing well in the market mechanism. Each comment is based on certain grounds. But it must be acknowledged that in our economy there are emerging financial problems and regulatory weaknesses. The capital size of business households is small, not meeting the current development needs. Despite initial changes, the coordination between business households has not created a great strength and discrete management.

In addition, with the policy of advocating for transformation of production and business models from business households to enterprises, it is a big challenge for production, business activities and state management by law for type of business household, specifically:

The People's Committee of Ho Chi Minh City issued Decision No. 3907 / QD-UBND dated August 1, 2016, promulgating the Government's Implementation Plan Resolution No. 35 / NQ-CP of May 16, 2016 on supporting enterprise development to 2020 and Decision No 1482 / QD-UBND dated March 31, 2017 on promulgating the Development Plan of 500,000 enterprises by 2020.

From the above situations, the state management by law for business households in District 1 is posing new challenges. While ensuring the business environment, appropriate and open production for business households, at the same time, orienting the movement of promoting the development of business forms to suit the integration trend. From the above issues, the following should be done:

Firstly, to build a complete system of macroeconomic management policies and state apparatus for business households. The State performs macroeconomic management functions, including Business Households through the system of State management tools. This system of tools includes: policies, plans, laws, financial institutions and other tools, etc. In order to well perform its management functions, the state needs to improve the main system. macro management books and management apparatus towards: (1) Develop a master plan on macro management policies for Business Households. This is an important premise in the orientation of the State development for Business Households. (2) Consolidate and consolidate the advisory function of the planning agency so that it can truly become a macro-level strategic planner, with the function of building strategic vision, planning and planning development for Business Households as well as other types of businesses in the economy in general. (3) Implement timely incentive policies on land use rights, land lease. Policies on tax exemption and reduction when new business households are newly established, invest to expand production and renew technological lines. Investing in fields and areas where investment is encouraged and employs many female laborers ...

Secondly, it is necessary to develop a really serious, methodical and highly practical training strategy for cadres and civil servants in implementing the state management function by law for Business Households in Vietnam. Those who perform the state management of Business Households must first of all be instilled in and thoroughly implement the Party's guidelines and policies in creating favorable conditions and business environment for households business. Knowing and grasping and applying spiritually and content of the Party's guidelines and policies and the State's laws in the management of Business Households. Know how to properly handle situations arising in management activities with the ultimate goal of the development and growth of Business Households in the economy; brave, with a high sense of responsibility in service of Household Businesses and resolutely handling violations of Business Households. (1) Planning, arranging and employing a contingent of officials performing the state management work by law for Business Households so that they are appropriate and effective. Each content of the state management by law for Business Households needs a force of cadres and civil servants with different qualifications and capacities, so it is important to focus right from the stage of recruitment to work for Each position is suitable to each person's abilities. Arrange reasonable work, adopt policies to stimulate creativity and create an environment for cadres and civil servants wholeheartedly for the management and service of the comprehensive development of Business Households. (2) It is necessary to have appropriate remuneration policies for the contingent of people performing the state management work by law for Business households. Once the income

and life of the contingent of people performing the state management work by law for Business Households is stable, it will help them feel secure in fulfilling their assigned tasks in performing the State's management function for household businesses in a market economy. Therefore, the State should have appropriate remuneration policies, commensurate with their efforts and contributions in state management activities by law for Business Households.

Thirdly, in order to improve the management capacity by the State's laws for business households, it is important to establish order and discipline in management. Strengthening the power of governing and adjusting by the State's laws on all activities of business households in the market economy. Preventing law violations of business households in their business activities. In order to do this, the state needs to improve the capacity of the contingent of inspection, examination and handling of law violations in state management activities by law for business households through measures. The following basic methods: (1) Comprehensively renovating the concept of inspection, examination and handling of law violations in state management activities by law for business households in the direction that inspection and examination must be normal activities frequently in the content of state management for Business Households. The purpose of this work is to promptly detect errors in the law enforcement process of Business Households to take corrective measures and rectify. Avoid the situation when a new incident occurred, set up a bar, check and then the consequences are difficult to overcome. (2) Completing the State's regulations on inspection, examination and handling of law violations in state management activities by law for business households. (3) To build a contingent of professional inspection, examination and handling officials who violate the law with very specific, clear and practical powers and responsibilities. It is necessary to have a plan for professionally foster the contingent of barbers, inspectors and handle violations of the Law on Business Households, so that the contingent of staff members can operate with high professionalism.

CHAPTER 4: RESEARCH METHODOLOGY

4.1 Research method

The analysis technique used for this analysis is qualitative analysis technique since it seeks to understand a given research problem or topic from the perspectives of the local population it involves. Qualitative research is especially effective in obtaining culturally specific information about the values, opinions, behaviors, and social contexts of particular populations (Mack et al., 2005). Thanks to the qualitative research, the thesis is able to give complex literary depictions of how individuals experience a given research issue. It gives data about the "human" side of an issue – that is, the regularly opposing practices, convictions, conclusions, feelings, and connections of people. Subjective techniques are likewise successful in recognizing impalpable components, for example, social standards, financial status, sexual orientation jobs, ethnicity, and religion, whose job in the examination issue may not be promptly obvious. At the point when utilized alongside quantitative strategies, subjective research can assist us with interpreting and better comprehend the perplexing truth of a given circumstance and the ramifications of quantitative information. Furthermore, the thesis is studied by applying in-depth interviews (one of the three most common qualitative methods) since In-depth interviews are optimal for collecting data on individuals' personal histories, perspectives, and experiences, particularly when sensitive topics are being explored (Mack et al., 2005).

The main source of data collection is collected from the answers of the business household owners and frontline managers interviewed in District 1. The main form of interview will be the face-to-face interview and the answers will be recorded on the survey paper. 12 questions were interviewed based on the theoretical framework written in the previous section to reflect the reality that is happening around the individual business household area in District 1. After collecting the data, the data were processed and analysed through conducting qualitative content analysis as this is a method of identifying and labeling items of data which appear in the text of a transcript so that all the items of data in one interview can be compared with data collected from other interviewees (Hancock, 1998). From these results, it is possible to draw accurate conclusions and the most effective long-term and effective solutions for improving the quality of individual business household management in District 1.

4.1.1 In-depth Interviews

In-depth interviews are repeated conversations between researchers and informants to understand the life, experience, and perceptions of information providers through their own language. This is

the reason why the research paper used in-depth interview technique since thanks to this technique, a lot of issues will be analyzed carefully, objectively and in many different aspects. Patton (1987) also believe that: “we interview people to find out from them those things we can’t observe”.

4.1.2 Study site

As mentioned above, the purpose and mission of this thesis is to improve the effectiveness of state management quality for business households in District 1, Ho Chi Minh City and clarify the owner Party policies, guidelines, laws of the State, regulations issued by the People's Committee of District 1 on the management of business households. Therefore, District 1 was chosen as the research location for this thesis. At the same time, District 1 is also the place where many individual business households are concentrated in Ho Chi Minh City, so a study of the activities of business households operating in District 1 will provide an Objective and a holistic view of issues.

4.1.3 Participant selection

The selection of the interviewees must be based on the following factors: (1) being operating in District 1 (2) the business model is an individual business household (not a business) (3) be able to communicate in Vietnamese language (4) feel comfortable and ready to take part in the interview. The participants contacted were not selected on the basis of age, gender, experience, and race (Tran, 2017).

District 1 consists of ten different Wards combined. Therefore, five business household owners (randomly selected and met the four criterias mentioned above) from these five different Wards and five frontline managers from five different Wards were invited to interview. The time, location and content of the interview were fully shown in the invitation sent to these ten people a week in advance. All ten interviewees who received the invitation accepted to attend. However, one household business owner (from Dakao Ward) and one frontline manager (from Cau Ong Lanh Ward) for personal reasons, announced their withdrawal from the interview. Finally, only eight interviews were conducted.

4.2 Sample design

4.2.1 Interviews framework

Background information/ Warm-up questions:

- When did you manage your household business?
- How long have you carried out the procedures and obligations related to the business household?

Local context:

- How many households have a business household registration certificate?
- How do they do business?
- What industries are most registered?
- How do they leverage their resources and get the greatest benefit?
- What are the problems with business household activities?

Policies mplementation:

- To find out factors affecting frontline managers:

- How many policies are relevant to business households and state management of business households?
- How many local policies are on this?
- What are those policies? Please list a few.
- What do you think of those policies?
- What are the strengths and weaknesses of those policies?
- Which policies are effective / ineffective? Why not?
- What factors hinder / support your implementation? (ie what about political signal / structure / context

- To find out the implementation measures (discretion):

- How do you comply with these policies?
- Which measure is used? (i.e. penalties, etc.)

4.2.2 Document analysis

In order to provide insights and an accurate assessment of the current business situation of District 1 businesses, the documents used were carefully collected and reviewed. These are documents that include legal policies, newspapers, and research related to business household operations management in Vietnam.

List of Documents reviewed

- Decree 78/2015/ND-CP of the Government on enterprise registration
- Decree 02/2000/ND-CP of the Government on business registration
- Decree 88/2006/ND-CP of the Government on business registration
- Decree 43/2010/ND-CP of the Government on enterprise registration
- Decree 83/2013/ND-CP of the Government detailing the implementation of a number of articles of tax administration law and the law amending and supplementing a number of articles of tax administration law
- Government's Decree 1082018/ND-CP amending and supplementing a number of articles of the Government's Decree No. 78/2015 / ND-CP of September 14, 2015 on enterprise registration
- Vietnam Tax Law 2019
- Enterprise Law 2014
- Civil Law 2015

4.3 Data collection

In order to help researchers discover the details of household business management policies, key data was collected through qualitative interviews. This is also reasonable since this method is consistent with the set research objectives.

Interview setting

For the convenience and the comfort, the interviews are scheduled and conducted directly at the business premises of the interviewees. All content related to the interview is discussed and agreed upon by the interview participants. Depending on the participants' knowledge, experience, and their participation, the duration of the interview will be different. On average, the interviews last about 45 minutes each.

Transcription

Immediately, after the data is collected, the interview record will be copied into documents for research. At the same time, the recordings will be used to check the accuracy when compared to the transcription. This is very important because it ensures absolute accuracy right from the first step to avoid the risk of errors that cause later editing time.

Limitation

Although this is a master's thesis written and studied in English, it is conducted in Vietnam, so language is the biggest barrier facing data collection methods. The reason for using Vietnamese in the interview process is because Vietnamese is the mother tongue of the interviewees. When using their language to exchange knowledge and share experiences, they will feel more comfortable, confident and more open. Therefore, difficulties in the process of language translation are inevitable.

To solve the problem of language barrier, after analyzing the data, the translation was carried out immediately. The important points to note and the content that appears in the description of the study will be translated into English. In this way, the meaning of the sentences or phrases will be preserved and the researcher can save a lot of time. In contrast, if the translation into English is done before the data analysis, the analysis results will be affected, changing due to the difference between the two languages.

Another difficulty encountered during the research was a change in the sample size compared to the initial plan, which could have affected exploration and identification of themes. However, after transcription and overall review of the eight databases collected from the interview, the results showed signs of saturation. Therefore, although there is a change compared to the initial estimate, but thanks to this change, the researcher discovered that the sample size as done is appropriate, without inviting more participants.

4.4 Data analysis

Data analysis is the process of evaluating data using analytical and logical reasoning in order to examine each component of the data (Progressive Digital Media Technology News, 2016). Indeed, the ultimate purpose of data analysis is to convey lessons learned by seeking scientific, systematic meaning. Qualitative research methods and analytic procedures are used for solving problems of inquiry in all social science disciplines. Because the results they produce have been subjected to a rather well-entrenched and scathing critique by detractors, they are often approached with caution and treated with contempt by investigators (Borman, 1986). In fact, all studies are different. Each study was conducted in different contexts, conducted by different subjects and focused on studying different things. Therefore, to be able to analyze data from qualitative research, it is important to first know how to think qualitatively.

In summary, in qualitative research, analysis takes place at the same time as collecting and managing data. Researchers can take note of any noticeable details found in data documents while

recording interviews or in related documents. This will help researchers become more familiar with the data, making them more familiar with the content of the data.

In this research, the strategies used to analyze data are as follows:

Reading the data: This is very important and necessary as this is a step to familiarize yourself with the data collected.

Coding: Coding was utilized to sort out the information into legitimate classifications. The strategy is in vivo coding, utilizing "critical or summative" expressions of the members as a code. The codes were then recorded all together for examining and assembled into comparative classifications. Each meeting was coded and ordered independently.

Comparing data: When the categories are compared, the main topic of each type of interview will be determined. Key topics are used to compare interviews so that a broader topic between interviews is identified. The cross-interview themes are used to describe participants' views and analyze issues. The comparison process is conducted until the most prominent subject is found. Because at this time, presenting the findings will be easy and convincing.

4.5 Ethical Issues

4.5.1 Informed consent

In conducting research, consent and understanding of the subject are an integral part of morality. There is a need for openness and transparency in information provided by researchers about all aspects of the research for participants. Therefore, this paper is guaranteed to provide information for participants on the following issues: nature of research, identity of researcher, target research, role of participants and results will used for what purpose.

4.5.2 Permission and Confidentiality

Right here means the right to record information before the interview starts. If participants refuse to do this, all of their requests are respected and fulfilled.

Interviewees all have the right to anonymity. Instead of calling by first name, they will be called ID1, ID2, ID3, ID4, ... as shown in the table of participants provided above. All research results are presented anonymously.

4.5.3 Role of Researcher

Because this is a qualitative study, the relationship of the study participants with the interviewer and their knowledge can significantly influence the research results. Therefore, it is important for researchers to keep their own political views throughout the research process.

As a researcher in this study, I have to constantly be aware of myself about possible changes in the research process. In addition, qualitative research requires a lot of factors to lead to success.

However, I think that my inexperience will more or less affect the quality of research because the role of researchers in qualitative research is quite prominent.

CHAPTER 5: FINDINGS

To describe and examine the role of managers in the implementation of business household management policies and to determine whether there is a bureaucratic issue in policy implementation at the local level. This study was conducted to solve the above problem. To be specific, two research sub-questions were developed to guide this study:

1. How do managers apply policies in the local context?
2. What factors do managers perceive to hinder / assist them in the implementation of public policy?

In the in-depth interviews, participants were asked to describe their work environment, personal experiences related to the implementation of policies related to business households and their recommendations to implement policies more effectively. Using a combination of the information provided, the study can identify a number of factors affecting business household heads during policy implementation. In addition, the answers reveal how they apply policies to their businesses. For the purpose of reporting and protecting the Identity participant, each participant will be called IDI 1, IDI 2, etc.

In this section, research results will be presented based on the analysis of the interview as well as document review. The analytical results are organized as follows. The first is a brief introduction to District 1 and the current status of business activities there. The purpose is to explain the local context of the study to better understand the interpretation of research results, which will be presented in the second part. Next are the main findings of the study presented on the defined topics after analyzing the interview responses and in the order of the two research questions.

Finally, a discussion of the research findings will be presented to explain explanations and opinions of the findings as well as to analyze how the findings fit the theoretical framework developed in the Chapter 3.

5.1 Local context

This section provides some general information about District 1, Ho Chi Minh City, where the study took place. Moreover, it briefly describes the findings from the frontline managers about the current situation regarding business households and state management of business households. The purpose is to explain the local context of the study to better understand the interpretation of the research results, which will be discussed later in this section.

The study was conducted in District 1, Ho Chi Minh City. District 1 is the central district of Ho Chi Minh City - one of Vietnam's economic, political, cultural and educational centers. Currently, Ho Chi Minh city is a city under the Central Government and is classified as a special urban area along with Ha Noi capital. Ho Chi Minh city is always the city contributing the highest GDP to the whole country. Ho Chi Minh city is famous for its service, trade and transportation industries Currently, the total GDP of the city (GRDP) in 2018 reached an increase of 8.3% compared to 2017, reaching 57 billion USD, contributing more than 23% to the national economy.

In particular, the District 1 as the Central District of Ho Chi Minh city has gathered a lot of agencies, authorities, entertainment places, entertainment, tourism, shopping. District 1 is considered the busiest and highest living standard of the City in all aspects. In 2018, District 1 People's Committee collected a state budget of VND 16,600 billion.

5.1.1 Household business

Besides enterprises, individual business households also contribute a large part in the proportion of state budget revenues. However, the statistics of industries and statistics of all business households still face many difficulties due to the fact that there is a "mobile" business type.

Each ward has a business household, but we do not have any statistics on their business activities - IDI 4

Currently, the district has a business household; Business households have registered with the authorities about the households, however, this data is incomplete because there are still many businesses that do not register - IDI 5

The number of business households varies from ward to ward. Some wards have only a small number of business households

In Ben Thanh ward, there are 3,343 business households, but Cau Kho ward has only business households.

5.1.2 Activities of individual business households

In District 1, individual business households operate in many different fields such as trading clothing, accessories, food, entertainment and entertainment services

Some restaurants and bars, but in fact, the license is a business household, a business household that is everywhere in all industries, you can buy any kind of goods at the shops. goods on the street.- IDI 4

They only sell one or a few items of the same industry such as: selling clothes, trading with hats, hats, shoes or selling food with drinks - IDI 5

Business households can sell goods to other businesses for storage - IDI 3

The revenue of business households is usually not high, but some households have the highest revenue of the business, such as Quynh Hoa bread business in Ben Thanh Ward with an average revenue of 3-4 billion VND per year or Nhu Lan business household in Ben Nghe Ward has a turnover of more than 10 billion / year

According to participants IDI 3, business households have an average revenue of about 100-300 million / year

Households of different industries have different revenue, households of clothing business have less revenue than those of restaurants, bars and catering services. One day, restaurants and bars with a turnover of about 30-50 million is normal in the central district of the city. However, paying taxes to the state budget depends heavily on voluntarily declaring revenue of business households. The business declaration test is also just a random probability, so the state budget is more or less affected - IDI 5

This is an interesting point, because in general, individual business households currently do not have strict state management regulations in the operation process as well as must fulfill mandatory obligations towards the state. However, individual business households are the model that is widely chosen by the people - especially the working-class people because this is a family-managed, micro-scale model, owners and employees are almost all family members and are related by each other.

In short, the state management of individual business households is a topic that needs to be discussed and discussed. The laws, enforcement provisions are not tight enough to create holes for people to take advantage of to cause damage to the state budget. Despite knowing that, the government cannot prohibit people from developing, registering new business households, it is still present in big cities to remote communes.

In this situation, how frontline managers can control and monitor the business household's operations and honestly declare its revenue is an interesting question. The following section presents the perceptions and responses of frontline managers regarding the implementation of state management policies on household businesses.

5.2 Implement related policies to state management of business households

This segment portrays in detail the examination of meetings identified with the Question study. The two primary themes rising up out of the information are the manner by which members execute strategies and the components that impact members in actualizing arrangements. Despite the fact that the themes are accounted for independently here, members in the meeting frequently manage more than one subject in a similar criticism and rehash a similar model in the response to the inquiries. Different inquiries In those cases, talk with reactions will be displayed on how they best clarify/bolster the subjects.

5.2.1 Implementation measures - Caution

The purpose of this study is to understand the impact of the commune, ward and town managers (referred to as the ward level) on the public policy implementation process and to understand whether the Vietnamese government officials show ward bureaucracy. As discussed, an important aspect of the commune bureaucracy is arbitrary. In this study, decision-making power is defined as the autonomy that ward-level officials have in making decisions regarding the implementation of public policy. In the role of a manager, ward managers have more voice and power in decision making than their subordinates. This power comes formally from their position.

In response to how frontline managers implemented central policies in the local context, participants were asked about their application measures. All participants indicated that it was difficult to apply policies related to business households. The provisions that show that implementing these policies are difficult or cannot be applied appear throughout the responses. Terms such as, difficulty, and difficulty, appear about 22 times while Not applicable, not applicable, not applicable times. Participants mention different causes for difficulties in implementing policies related to business households such as limited self-funding, unrealistic policies and non-compliance of local people. Due to these issues, some participants pointed out that they really wanted to apply policies that could not make it effective.

One participant, IDI 3, observed that personal relationships as well as the close attachment of the nature of the local community made it difficult for them to implement the law. He is only directly involved in the implementation of Decision No. 33/2016 / QD-UBND of the People's Committee of Ho Chi Minh City on Promulgating the coordination regulation between functions on the area of Ho Chi Minh city in management state for enterprises and business households after the establishment. According to IDI 3, he cannot follow the rules because some of the offenders are his acquaintances,

or like the acquaintances of his friends, the relationship of a city, county or ward leader. Testing is sometimes difficult to be honest and objective.

It is difficult to objectively check because sometimes there are interventions from colleagues or especially superiors. The inspection process sometimes omits a number of infringement errors because part of the business household asks, partly because of the said relationships; therefore the test is not absolutely objective in the end - IDI 3

It is similar in the case of IDI 7. He says that the application of policies is impractical because he needs to keep a relationship with his colleagues or superiors.

How can we be strict about this? We all know each other. They could be the wife or father of my subordinates. It will be bad because we have been working together for a long time. It will affect the later work. - IDI 7

Regarding penalties for violations, some participants said they could easily forgive offenders by not giving penalties or only giving a light. For example, IDI participant 6 said that he could not perform his duties as required because some of the household heads are my neighbors. His ease of play has been further facilitated by a lack of strict punishment mechanism.

We want to check if they are registering the required activities and most of the businesses that deal in food service do not have a food safety or hygiene permit. The average fine for this violation is VND 35,000,000 - our excess authority and must be transferred to a higher level for sanctioning, very complicated procedures. In addition, they are our acquaintances. - IDI 6

As described in the previous section, the nature of the business household is the individual owner, micro-scale, logical family. Therefore, for IDI 8, strict penalties are possible but not effective. In this case, discretion was used to avoid workplace conflict.

They only operate steadily through the day, not towards the growth of size and personnel. We can try to have some strict measures, but it is not used. They can only stop doing business so they cannot use it strictly. They can create a lot of other trouble. Usually it is better to let them go with a warning. - IDI 8

Similarly, from the IDI response 4, it was found that educating people about the requirements of the law was a more appropriate method than introducing any punishment.

[Education] Educating them is better than punishment. Besides, what kind of punishment can we use? Can't condemn them for doing business Just remind them of asking for a business license or food safety license because the law requires it - IDI 4

In short, although in a managerial position, frontline managers can exercise at will to cope with the pressure from their external environment. These pressures will be presented in the following parts.

5.2.2 Factors affecting the implementation of public policy

This topic addresses factors that affect the work of frontline managers in the implementation of public policy.

Knowledge and attitude

The implementation of public policies is influenced by the knowledge and attitude of the implementers. In this study, although some participants showed that they were aware of some policies related to household businesses, there were still a few people who showed little awareness.

When asked to name a number of national and local alcohol-related policies they know, most participants may list a few. Decree No. 78/2015 / ND-CP on business registration and Decree No. 108/2018 / ND-CP dated August 23, 2018 on amending and supplementing a number of articles of Decree No. 78/2015 / ND-CP by the government are the most recognized legal documents.

Decree 78/2015 / ND-CP dated September 14, 2015 on enterprise registration stipulates that the agency competent to grant business certificates "Business households can receive business household registration certificates directly. at the district business registration office or register and pay the fee to receive it by mail. " - IDI 2

Decree No. 108/2018 / ND-CP of the Government stipulating the registration of enterprise establishment on the basis of conversion from business households - IDI 5

The establishment of the online business household registration process helps increase the efficiency of state management of business households, helps reduce unnecessary procedures and save time and documents citizen. It is also consistent with the current trend of administrative reform that the state is implementing. The application of the online licensing process can provide extended, shared databases to lower-level state agencies for easy management.

I've heard about business household registration online, but most of them are still used to filing directly at the reception and result delivery department at District 1 People's Committee because this is the need of people - IDI 7

Some participants stated that they did not know much about the business documents or regulations. They only know the documents to license registration and tax declaration.

Do not have any documents related to business household. When I wanted to open a store, I went to the government to register and go to the tax office to pay taxes. - IDI 3

Regarding attitudes, the analysis of participants' responses showed that all participants were reluctant to adopt policies. According to them, it is difficult to implement policies because they all suffer from some weaknesses. IDI 5 says that these policies are not realistic due to inappropriate measures. Each topic will need different measures to help that person understand the law and comply with it. He gave an example of Business Advocacy Plan for business model transformation. The plan is only applicable to businesses with large annual sales. "Micro businesses" have little to gain from this plan, which is ineffective because it is a form of advocacy, not mandatory.

The plan to encourage business households to convert to a business model is implemented throughout the city and applies to all fields or household business sizes but its effect is limited to households with revenue. big. A large number of other businesses are not affected by this ... There are no sanctions for cases that can be mobilized without conversion. - IDI 5

Similarly, IDI 8 and IDI 6 also show that the implementation of this Plan is a challenge due to complex administrative procedures and inconsistencies legal documents.

To gain access to restaurants and karaoke, Decree 78 requires residents to register their winemaking business with the city's Department of Planning and Investment. However, the procedure for this type of registration is complicated because having a certificate and other registration is a prerequisite for registering a restaurant or karaoke business. While converting to an enterprise, these procedures are many times more complicated.

The implementation of Ke is impractical because in another document it clearly states that only business establishments can register all types of industries and services. It is not easy for households that have a small home-based catering business to have that because it requires food first The safety and hygiene warranty certificate and requires Other conditions such as kitchen area, ... to achieve. And because they only work on a managed family model with a small number of employees for easy management and we can monitor their activities. - IDI 8

In practice, it is difficult to apply the Business household mobilization plan to a business model because their scale is very small. The necessary procedures are complex

and time consuming. There are local people who voluntarily register their business but cannot be granted a certificate of food hygiene and safety. They are afraid of complicated and annoying procedures. They do not know where to go and what to do, or are afraid to pay more taxes as they increase the price of their products. Local people do not want to implement or do not voluntarily convert the reasons. - IDI 6

Political Signal

When policies are concentrated, it is normal for students to look up from the top. In any situation, direct managers are the ones who play an important role in communicating with the central management and providing direction to their subordinates. In this study, the subjects who are managers at commune level decentralize the government. Therefore, their immediate management in the discussion here is one at the provincial level, not their superior in local government.

In the previous section, participants' attitudes towards the implementation of the policy were reluctant and somewhat negative due to unreality and inconsistent terms and conditions in legal documents. However, from the interview responses, it can be seen that the guidance and strict management of superior authorities can make a difference.

Regulations to support the conversion of business households into business models are easy to implement for large-scale business households with revenue of billions or more.

The reasons for this are that the collection of flat taxes is more based on revenue than businesses of the same size. It is always more effective to involve the revenue of a business household.

After the plan was released, the conversion rate of business households had noticeable changes, the number had to reach dozens of households / wards, this was a very satisfactory result and it would continue to increase in the near future. However, those with a very small scale actually convert almost zero. It cannot be done. - IDI 6

It benefits large-scale business households by expanding their scale, opening more branches, accessing capital from banks, mobilizing capital from the stock market. - IDI 4

The authorities and leaders of the higher levels are very aggressive in mobilizing people and businesses, although the situation is still very difficult, but we can not help it because this is an order - IDI 8

Because commitment from the higher levels can have a huge impact on practitioners, the lack of that also affects street-level officials, IDI 1 points out that one possible problem with implementation is the lack of a centralized policy effort applied by managers at the provincial level.

Understanding of Decree No.78/2015/ND-CP dated September 14, 2015 on business registration stipulates that the agency competent to issue business certificates. There are currently no documents on household businesses at ward or commune level. The management mainly depends on the inspection after business household registration. –ID 1

At the local level, practitioners cannot have a comprehensive and up-to-date understanding of the legal requirements to apply in practice when the bridge between them and where the policies developed are missing. Therefore, the gap between policy focus formulas and local practices can be attributed to the lack of action from the level of intermediaries between them.

Organizational Structure: Limited resources

The organizational structure and working environment are important in providing tools as well as resources and shaping action at the operational level. From the interviews, it can be seen that some participants revealed a lack of funding resources and the workforce affecting policy implementation.

Limited resources. Funding is needed to broadcast and publish to raise awareness of local people. It is also necessary to have the resources to build and apply the business model to bring more benefits as well as easier management for business households - IDI 5

[Funding needed] The main source of capital is the basic problem of business households, with a lot of capital, they can have money to expand the scale and hire more workers. However, each person can only name one license while the enterprise has many branches. Therefore, the conversion to enterprises is necessary for business households who wish to expand their production scale.- IDI 2

My organization has many difficulties, lack of equipment and funding for deployment, lack of manpower and lack of capacity - IDI 5

A common problem encountered at the front level is the lack of resources for implementation. There are various factors that contribute to this problem. It may be a problem with funding allocation at the local level. It may be a lack of competent and committed workers. It may be due to the lack of interest and commitment from the superiors, limited funding, but also many responsibilities.

However, the cause of limited resources is not within the scope of this study. The search here only confirms that limited resources can also put pressure on frontline managers. This pressure may be

even more intense than what road-level officials face. Frontline managers must deal with limited resources in terms of not only funding but also human resources and staff capacity for the entire organization. Their position requires more than the responsibility of frontline managers.

Circumstance factor

The context variable is the most flexible because it depends on the specific context, calling for specific responses from managers. It is about external pressure at the mandarin street level. Two contextual factors are identified from the interviews, social relationships with and non-compliance attitudes from local people.

Social relationship

When analyzing the topic of caution, it is easy to realize that there is a common factor appearing in all the answers. It is a personal relationship with the local people that makes it difficult for participants to strictly follow the rules. This range of relationships covers almost all of a person's social interactions. Due to the close nature of the local community, those governed by the policy are a frontline manager who meets and communicates with daily, neighbors, elderly people in the neighborhood, or families of colleague. Therefore, the relationship exhibits strong social influence on street-level officials in this context.

For example, IDI 3 points out that his colleagues are close brothers. In addition, social pressure can come from other people like the elderly.

It is difficult to punish business households because some of them have relationships with our leaders, especially the top leaders. It is very difficult because of the familiarity, we can not punish errors as prescribed but usually handle the errors with the lowest penalty or can only record inspection records - IDI 3

It is similar in the case of IDI 7. He said that the application of the rules is unrealistic because he needs to keep the relationship with his subordinates. In the case of Participant IDI 6, he cannot enforce the rules because the locals are his neighbors.

We all know each other. They could be the wife or father of my subordinates. It will be very bad because we have been working together for a long time. It will affect the following work - IDI 7

We want to check if they are registering the required activities and most of them do not receive a liquor business license. But it is difficult for any punishment because There is currently no clear mechanism to do so. Also, they could be my neighbors. - IDI 6

Do not obey

Besides social power, local people also have the right to influence the implementation of laws and policies with their non-compliance. Analysis of participants' responses showed that most of them discussed difficulties with local non-compliance.

According to IDI 4, the cause of this phenomenon is due to local people's awareness and habits.

Some barriers, such as low levels of awareness of the remaining aspects of business households. At present, the legal system does not have any impact on households trading in retail products. In addition, advocacy is still lacking, the number of business households that are contacted for campaigning is limited - IDI 4

Similarly, IDI 8 indicates that local people are not aware of the positive impact of transforming business households on businesses in fulfilling tax obligations. In addition, food service businesses do not register for food safety permits because they believe it is unnecessary and redundant to do so.

People think that the transition to business procedures is more complicated and penalized more. However, they are not aware of bank loans, taxes paid according to financial statements, and these financial statements are made by themselves. Most small and medium sized businesses pay less taxes than business households of the same size and turnover. Business households do not know this and they believe that it is no different when they change into businesses. - IDI 8

IDI 2 and IDI 6 also show that the nature of business households is simple and small, so the entire registration process is time-consuming and does not provide additional benefits.

There are still many difficulties in the implementation process. Most homebrewing places, the owner has not had a business household certificate since registering with the authorities. Especially in the field of retailing very simple goods. Goods are purchased from different sources without clear origins, as well as the selling price set by the business owner. - IDI 2

People do not want to register for a business because the procedure is complicated and requires too much paper, especially the procedure with taxes. Their work is so small. Having a certificate does not bring any good. The requirements are applicable only to companies. - IDI 6

The previous sections presented the analysis of the research interview. The local context of the research site is explained using the information provided by the participants. Next, practice at the discretion of the participants tested. Besides, a number of factors affecting the work performed by participants were identified. Presenting the results of the analysis is the first step. In the next section, these findings will be further discussed in order to understand what they mean for the study and whether the research questions posed in this study can be answered.

5.2.3 Discuss the findings

The purpose of this section is to explain the research findings presented in the previous two sections and explain their implications for this study. The discussion will link to research questions and document reviews to see if this research has yet been able to bring new insights to street bureaucracy.

The first part of the research results section introduces the local context of the Study site. The goal is to help increase understanding of the settings and provide insights for findings. It can be said that the situation related to business households in District 1 is quite troublesome. Activities of business license registration, post-business inspection and tax collection are limited in the community.

The problems are still uncommon in business operations. They do not fully understand the relevant laws. Therefore, the number of administrative violations is quite large, mostly related to licenses, the content of state management activities on labor, food hygiene and safety, wine retail licenses

The implementation of policies to encourage business households to switch to business models seems to be challenging. From the perspective of public managers at the local level, many factors hinder their work. The factors are both internal and external. Internal factors influencing the implementation of public policies are the knowledge and attitude of the implementers. In this study, although some participants indicated that they were aware of some policies related to business households, there were still a few people who were less aware. This is the knowledge and expertise of the participants. Participation is not assessed because it is a complex subject and is not within the scope of this study. Therefore, awareness is used instead because it is the simplest indicator of knowledge. Regarding attitudes, the majority of participants expressed their reluctance to implement policies related to advocating for business households to switch to business models because they considered these policies unrealistic. The reasons attributed to the external factors are discussed above. In addition, the complexity of policies related to advocating for business households can have an impact on implementers.

External factors include lack of guidance from higher levels, limited resources for implementation, social relationships and non-compliance attitude of local people. These are identified directly from the interviewees. The answer to the difficulties they face in the policy implementation process. Certain factors identified in this study are also recognized in other studies.

In this study, it was found that when the provincial level emphasized the importance of implementing a specific policy and establishing strict regulatory measures, participants tried to take the policy seriously. On the other hand, participants expressed a more reluctant attitude towards other policies since they lacked the guidance and supervision of their superiors. This is consistent with some previous studies.

Regarding the organizational structure, the majority of participants pointed out that lack of resources hinders the implementation of policies related to state management of business households.

Another type of conceptual framework is contextual factors, concerns of external pressure on street-level officials. This variable depends on the specific context where the policies are implemented in terms of customer mix and workload. In this case, two factors that can be classified into this group are social relationships and non-compliance of local people. These factors were found to present challenges to frontline cadres in their jobs. However, very little is found in the literature regarding these factors.

In terms of non-compliance, this factor that impacts on policy implementation is quite clear with reasoning. When the target audience of policies displays objections, they will counteract the changes brought about by the policies, create a difficult working environment, and put pressure on implementers. The extent to which local people's opposition affects the outcome of policy implementation will require further evaluation. However, it can be argued that this resistance is simply a sign of ineffective policy enforcement. If the policies are effective, they will be able to change the behavior and attitudes of the local people. This makes the non-compliance attitude of implementing local policies an interesting topic. Its impact on the execution policy of work in a causal loop.

In terms of social relationships, it was a special and unexpected factor in this study. The effects of this factor come from the impact of local culture on the people. Based on Hofstede's Cultural Dimension, Vietnam is a collective society.

This phenomenon has been confirmed in the study as participants identifying locals as their brothers or close family. The impact of social relationships can also be explained psychologically. It is thus

possible for the local people to exert their influence on the frontline managers when they all belong to a person close to the community.

It can be seen that all of the aforementioned factors, although reported as discrete ideas, do not affect the policy implementation process separately. Instead, these elements interact and influence each other. The lack of guidance from higher levels can mean that no resources from above will be allocated to policy implementation since policy importance is underestimated. On the other hand, limited resources and non-compliance by local people can make frontline officers find it difficult to implement policies. At the same time, the lack of guidance from higher levels, coupled with social pressure, creates a confusing situation for policy makers. These factors affect the attitude of the implementer and make it difficult for them to bring down the provisions. The relevance of the factors has been shown in the participants' responses, where the topics overlap each other more than once.

In this context, frontline managers, like road-level officials, show signs of exercising decision-making power. They may choose a small penalty for those who violate or ignore businesses that violate the first time. They may decide not to apply the policy in some cases. In this sense, the gap between policies and its practices opens.

First, frontline managers are managers at the local level. Their decisions and power may affect their subordinates. When frontline management is to follow the decision, it is possible that they increase the discretionary level that road workers use. Second, frontline managers are also policy actors. However, they differ from Lipsky's traditional road officials in the sense that they are frontline officials with the discretion and responsibility of a director. So as much as they will make the decision to serve their personal interests, they will still be held back by their position. For these reasons, frontline managers have a special place in the local government as well as the policy process. It would be unwarranted to analyze the role of frontline managers as just managers or policies

students. This study also shows that the gap in policy implementation in Vietnam can be partially attributed to street-level bureaucracy. Policies related to household business development remain ineffective due to the difference in frontline funding from central goals. Although the difficulties in implementing state management of business households in Vietnam may be due to unreality and complicated policies, street bureaucracy is still a new insight into the issue.

In short, frontline managers do not play a role. They are both the manager and the policy implementer at the same time. They not only manage and monitor the implementation process but

also participate in the process. This study indicates that frontline managers also tend to exercise the right to decide to deal with their complex work around. They are influenced by various factors. As a result, frontline managers are also involved in creating a gap between policy goals and actual implementation

results. To understand street bureaucracy, it is necessary to analyze the role of frontline managers as well. In addition, like other countries, Vietnam also has problems with bureaucracy in the street.

CHAPTER 6: SOLUTIONS TO IMPROVE THE QUALITY OF STATE MANAGEMENT WORK FOR BUSINESS HOUSEHOLDS IN DISTRICT 1, HO CHI MINH CITY

6.1 Views of Ho Chi Minh City and District 1 on economic development for business households

The private sector today is considered by the Party and the State to be the driving force of socio-economic development. Since the renovation, until now, the institution for the private economy of our country has made significant progress, including individual economy, small owner and private capitalist economy based on private ownership on the means of production. Most noteworthy is the shift in attitudes about the private economic role in Party documents. Central Resolution 5 (Session XII) on perfecting the socialist-oriented market economy institution affirms: "The state economy, the collective economy together with the private economy are the key to developing an independent and autonomous economy." The role of the private economy has been raised as the core of the economy, besides the state and collective economy, instead of just one of the driving forces of the economy as before.

Key roles for the state in this regard are to remove unnecessary obstacles to enterprise creation; establish a facilitating environment for private sector development; and to contribute to the development of appropriate institutions that operate to facilitate private sector development, not to prevent or to milk it, with punitive taxation and continual changes to the ground rules to which business must operate (Smallbone et al., 2008). And for Ho Chi Minh City, special attention is paid to creating favorable institutional conditions and policies to support the development of the private economy, including individual business households and private enterprises. Many programs have been issued, such as the administrative procedure reform program related to business registration, investment stimulus program, science and technology development support, human resource training, access to credit, connecting banks - businesses, tax support, accounting, customs, production premises, markets, legal information, support innovation, improve competitiveness and international integration, entrepreneurship support.

For District 1, which is the central district of Ho Chi Minh City, is the locomotive for economic development contributing the most to the state budget in the locality, the District 1 government determines the viewpoint necessary for economic development, service-oriented trade to tourism according to local specific economic structure.

From that point of view, specific policies will be given to each household business in the area, creating a favorable environment and improving the quality of economic growth in District 1.

6.2 The basis of the solution

The solution is included fundamental factors such as: (1) Legal documents, policies supporting the State on economic fields. (2) Programs, plans and directives of the People's Committee of Ho Chi Minh City on the implementation of economic development objectives, administrative reforms to support business households and enterprises. (3) The leadership of the Party's committee directs directions and policies through local economic development programs. (4) Characteristics of the geographical location of District 1 in the center of Ho Chi Minh City, the business and purchase needs of the people are very high. Business establishments operating in the district are diverse products, many large and small scales, with reputable brands both at home and abroad. And lastly (5) Security and political situation; social order and safety in the area and the process of developing smart cities following international integration trends.

6.3 Specific solutions

From the aforementioned facilities, District 1 has given specific solutions in the process of local state management, initially achieving many results, the rate of state budget revenue increases every year, until 2019, it is estimated that revenue reached VND 19,000 billion and the whole district had 22,830 businesses and 15,184 business households (as of August 2019).

6.3.1 Propaganda and advocacy solutions

According to Full text of vietnamese party congress political report. (2001, Apr 22), it is said that Mechanisms and policies have not been well coordinated and have failed to generate a strong driving force for development. Certain mechanisms and policies are still lacking, inconsistent, detached from life, and unfeasible. Therefore, the State needs to promptly introduce new mechanisms and policies of Ho Chi Minh City on encouraging production and business development for enterprises to apply in order to increase the scale of activities contributing to economic development of District 1.

Propagating, mobilizing and guiding business organizations and individuals to implement commercial civilization, publicly posting prices, quality, hygiene and safety of food and goods of origin and non-trading origin. trading smuggled goods, fake goods, goods infringing upon industrial property rights, intellectual property rights ... performing poster posting at bus stations, markets, supermarkets, grocery, restaurants, coffee shops in the locality area.

Organize propaganda for business households in the area (especially in the traditional market area, the night market) understand the regulations on goods labels, publication of standards, invoice management, website sales goods, signs and environmental protection. At the same time, business households are committed to complying with the regulations.

Mobilize 100% of businesses operating in the district to build an urban civilized lifestyle, the movement "For a safe, civilized and clean city", to build corporate culture.

Enterprises actively select and apply modern science and technology to improve their capacity and efficiency in production and business activities; at the same time minimize the environmental pollution.

6.3.2 Solutions on administrative procedure reform

The manager should focus on Coordinating with the Ho Chi Minh City Department of Tourism, relevant agencies, departments and agencies in implementing plans to develop waterway tourism, build special and friendly tourist products and destinations for attracting and increasing domestic and foreign tourists to the city and county. Furthermore, the State needs to regularly review and simplify administrative procedures, especially in the areas of: business registration certificate, land, planning, construction, tax ... environmental impact assessment ... public transparent declaration of administrative procedures on the web portal of District 1, creating favorable conditions for organizations and individuals for contacting. Moreover, it is important to promote the application of information technology in the management and administration, especially in receiving and processing administrative documents for businesses and people, proceeding to build e-government.

In terms of tax, the tax collection mandate for contracted households in District 1, the taxpayer does not have to leave the business place when completing tax obligations, minimizing the risk of paying taxes, increasing utilities for Taxpayers through diversifying forms of payment, saving taxpayers' time, are professionally serviced at home. The purpose of implementing tax collection mandate is to reduce the overload of collection points during peak times when households concentrate on paying taxes; convenient for taxpayers not to leave the business place when completing tax obligations; minimize potential negative risks that may arise in tax collection work; more professional in tax administration following IT application trends; take advantage of enhanced social resources for tax collection, saving personnel costs. It is also believed that deploying the receipt of "paperless" business registration documents and implementing online public services for the economic sector is level 4, creating favorable conditions for people not to spend a lot of time going to Public authorities carry out administrative procedures for business registration.

When it comes to the supervision, strengthen the supervision and evaluation of the sense of responsibility, the service attitude of officials and public servants in the reception of people; building friendly, dynamic, creative, professional and enthusiastic attitude of cadres and soldiers of District 1 armed forces for serving the people. Furthermore, the Maintaining operation, monitor, receive and answer enterprises' inquiries through the Business Dialogue System - City and District Government and maintain receipt and answer of People's queries through the website electronics District 1. Simultaneously, actively and actively in direct dialogue activities through inspection, contact and conferences. Last but not least, the full support of fees paid by business households upon registration of establishment of enterprise transformation and conditional business licenses for the first time.

6.3.3 Solutions on state management

The State should concentrating on strengthening the management after business registration, grasping difficulties and problems, guiding enterprises to strictly comply with the provisions of law; create favorable conditions to expand business freedom according to the provisions of law; assisting small and medium-sized enterprises in improving their corporate governance and corporate culture; promote the development of high-class services, commerce and modern tourism in District 1. Meanwhile, strengthen inspection, control and stabilization of the market; combating smuggling and trade frauds; ensure goods quality, stabilize prices, curb inflation; ensure social security are also expected to be a value solution.

The State also needs to pay attention on carrying out the inspection, market control and state management after business registration for business establishments in District 1, through which the state management agency checks in combination with propaganda, guide enterprises and business households to strictly comply with the provisions of law; resolutely handle cases of intentional violations in business activities, creating a competitive and healthy business environment. And improving and fostering knowledge about law in business; building a civilized sales attitude between traders and customers and between merchants, not scrambling to scramble for customers. Moreover, the key is consist of mplementing effectively the Market Stabilization Program, encourage the development of the domestic market, retail system associated with the implementation of the campaign "Vietnamese people give priority to using Vietnamese goods". Ensuring quality, food safety, and reasonable prices are available to consumers, especially residents, labor and students in the district. Promote bringing Vietnamese products into traditional markets to serve the shopping needs of the people.

Promoting socialization and diversify community resources of enterprises investing in the field of culture in parallel with strengthening inspection to ensure cultural activities in accordance with the law, serving the goal of building the district. 1 "Safety - Civilization - Modern - Friendship", sustainable development. Effectively solve social issues, make progress and social justice. Maintain good care of policy areas, care about introducing people of working age to get jobs, stabilize life.

The socialization of construction of commercial infrastructure is a remarkable point, upgrading of traditional markets; replicating the stall model to ensure food safety and hygiene at Ben Thanh market has been effective in recent years. Below are some valuable points:

- Firstly, encouraging all economic sectors to invest in upgrading items in traditional markets: Ben Thanh, Tan Dinh, Dan Sinh, Thai Binh and Da Kao from the budget and socialized capital to become a place typical and branded shopping of City and District 1; promote the restructuring of trade and service sectors in the area.

- Secondly, implementing the project of building a pilot market model to ensure food hygiene and safety at Ben Thanh market for food, vegetables and meat stalls. Thereby, continuing to survey and expand the stall model to ensure food safety and hygiene for Tan Dinh market and Thai Binh market in the following years.

- Lastly, focusing on planning the retail network and the system of markets - supermarkets - trade centers to become typical shopping places of the city, encouraging all economic sectors to participate in building commercial infrastructure in the district area.

Also, the management and orientation of businesses on specialized streets, shopping - dining - accommodation - entertainment services are considered to play an important role in this section... (such as Pham Ngu Lao area, around Nguyen Hue walking street, Ben Thanh market area, ...).

Additionally, the State needs to continue to orient and adopt policies to encourage businesses and business households to improve service quality; especially high-class services, changing to industries suitable to specialized routes, suitable to the market demand and the city's planning; minimize the situation of unauthorized business, encroachment on roadsides, types of social evils. Plus, investing in urban embellishment in accordance with the approved planning associated with the economic development of District 1 in the direction of commerce, services and modern tourism. Continuing to implement the policy of promoting investment socialization in all fields in order to develop sustainably both economically and to build increasingly modern infrastructure. Ensuring the implementation schedule of key projects and the work of site clearance compensation in the projects.

What is more is to strengthen checking and grasping the needs and difficulties of capital of enterprises, especially small and medium enterprises operating in the district area. Thereby, in coordination with the State Bank of Vietnam - Ho Chi Minh City Branch and the Department of Industry and Trade of the city has a solution to help businesses effectively access loans with preferential interest rates of commercial banks, contributing to improving competitiveness, integrating well into the socialist-oriented market economy today. Lastly, it should enhance the Introduction of stimulus programs, trade and investment promotion programs so that business households and businesses meet all conditions and have the opportunity to access and participate.

6.3.4 Enhance the role and functions of state management agencies

The Sub-department of Taxation is an agency directly under the Ho Chi Minh City Department of Taxation, which functions to organize the management of taxes, charges, fees and other State budget revenues (below collectively referred to as is a tax) within the scope of the duty of the tax industry in District 1 as prescribed by law.

Firstly, it takes main responsibility for effective solutions in tax management, good control of revenue sources, and strive to complete the annual state budget revenue work; promote propaganda and support for taxpayers in the declaration and compliance with tax obligations.

Next, it coordinates with the Economic Department to finalize the review and collation of business establishment data between business licenses and tax identification numbers; Enterprise data warehouse, business households in the district and sharing exploitation with relevant units.

Last, it collaborates with the Economic Department to advise the District 1 People's Committee to list and mobilize eligible business households to turn into businesses.

In addition, the economic division of District 1 is the specialized agency responsible for advising District 1 People's Committee on state management in the field of economy and tourism development in the locality. Presiding over co-ordinating activities between agencies, committees, branches at district and ward levels performing the following tasks: (1) First of all, implementing Plan No. 70 / KH-UBND dated March 30, 2016 of District 1 People's Committee on inspection, market control and state management after business registration for institutions business establishments in District 1, grasping difficulties and problems, guiding enterprises to strictly comply with the provisions of law; create favorable conditions to expand business freedom according to the provisions of law; assisting small and medium-sized enterprises in improving their corporate governance and corporate culture; promote the development of high-class services, trade and modern tourism in the area. (2) The second point is to develop and organize a Market

Stabilization Program associated with the implementation of the "Vietnamese people use Vietnamese goods" campaign; prevent sudden price increases and do not trade in illegal goods and trade frauds. Stabilized goods, high-quality Vietnamese goods ensure food safety, reasonable prices are delivered to consumers, especially labor, students in the district. Promote bringing Vietnamese products into traditional markets to serve the shopping needs of the people. (3) Next is Propagating and struggling with the signs of commercial fraud, trading of goods of unknown origin, counterfeit trademarks, counterfeit trademarks. Organizing legal knowledge training courses in production and business activities. Raising awareness of organizations and individuals about business activities; comply with the provisions of law.

(4) Additionally, the research solutions to improve the investment environment, attract domestic and foreign resources for business establishments to focus on developing towards high-class services, commerce and modern tourism. Review businesses that are still operating, have stopped operating, have tax arrears or transferred to another address and promptly updated them to the program for management. (5) Moreover, it is believed that leading and coordinating with District 1 Department of Taxation with relevant units and People's Committees of 10 wards to encourage eligible business households to turn into enterprises. (6) Next, preparing a Business Registration Examination Plan for companies, businesses and business households in the district that have been licensed for 06 months or more; carry out procedures for revocation of business registration certificates if the establishments have not operated after 06 months from the date of being granted. (7) Furthermore, the State is expected to develop a plan to develop and attract tourists; Establishing 01 tour around District 1; Promote posting on the district's website the following contents: photos, sights, tourist maps, public transport, festivals, experiences, dining, shopping. (8) And contributing suggestions to the construction of the pilot project of pedestrian streets at Pham Ngu Lao, De Tham, Bui Vien and Do Quang Dau routes; The project of taxi stops, model of mobile coffee shops and public toilets in the area.

(9) What is more is to implement the planning of the development of the system of markets - supermarkets - trade centers oriented to the year 2020 under the direction of the city and the guidance of the Department of Industry and Trade. (10) Moreover, the manager is required to continue to implement the project "Management, identification and traceability of pig markets" under the project "Pilot market model to ensure food hygiene and safety" at markets in the district; prepare related tasks and guide the Market Management Board, pork traders to operate the trial and proceed to the official operation of the project under the "Pilot model of hygiene market food safety" at Ben Thanh market, Thai Binh market and other markets in the area. (11) Next is to advise to

organize contact with information on new guidelines, policies and laws in order to promptly propagate and guide legal provisions to enterprises; listen to recommendations, solve difficulties and problems of business households and businesses.

(12) On the other hand, The State is expected to promote administrative reform, resolve administrative procedures most convenient for people and businesses in business registration procedures, easy and easy electronic tax declaration and payment. (13) Concentraing on the review and grasp the capital needs and difficulties of enterprises, especially small and medium-sized enterprises operating in the district area, to step up the implementation of the Banking - Business Connecting Program. Coordinate with banks to organize programs to sign loan support with preferential interest rates for businesses in District 1. (14) Next is introducing the Investment Stimulation Program, Trade and Investment Promotion Program of Ho Chi Minh City for eligible businesses to have opportunities to access and participate. (15) Finally, the maintain activities, monitor, receive and answer questions of businesses on the District 1 website are considered to be fundamental factors. The State is expected to be proactive and proactive in direct dialogue activities through inspection, contact, conference.

The State Treasury of District 1

The State Treasury of District 1 is included Simple study of budget collection and remittance procedures; create favorable conditions for units and businesses in the district to contact and work. And the strictly control district budget spending in accordance with regulations and guide transaction units to strictly implement the provisions on non-cash payment under Circular No. 164/2011 / TT-BTC dated November 17, 2011 of the Ministry of Finance.

d) The Market Management Team 1 is a specialized agency directly under the Department of Industry and Trade of Ho Chi Minh City, which is in charge of District 1. The district has the function of preventing, combating and handling acts of trading goods. smuggling; manufacturing and trading fake goods, banned goods, goods of unknown origin; infringement of intellectual property rights; violations of the law on quality, measurement, price, food safety and trade frauds; acts of violating the law on protecting the interests of consumers.

To well manage the business situation in District 1, first of all the Market Management Team 1 must pay much attention to propaganda, guide organizations and individuals and implement business commitments to ensure goods quality chemicals, goods of origin, not trading in smuggled and fake goods. At the same time, contact and listen to individuals and business organizations sharing difficulties, guide and explain the relevant laws in the performance of functions and tasks.

Finally, strengthening the work of seizing the area, detecting violations of trading in smuggled goods, fake goods and commercial frauds; resolutely inspect and fully handle violations in commercial activities according to regulations, administrative reform shortens the handling time.

e) The ward People's Committee is the local authority that directly manages the economic, cultural, social situation, security, social order and safety; closely linked to the people, to manage the operation of business establishments in accordance with law.

The first is strengthening the state management in the field of supporting economy, creating favorable conditions for all economic sectors to develop in accordance with the socialist orientation and the provisions of law: Firstly, enhancing the propagation and guidance of legal provisions in the field of business and commerce for business households and enterprises to raise the awareness of people, business households and enterprises in order to well implement the regulations of law. Secondly, continue to coordinate with banks to support preferential loans for business households and businesses. Organize exchange programs between businesses, trade goods to create a healthy competitive environment, create a level playing field for businesses to learn from each other to develop together. Thirdly, researching, proposing the development of companies, businesses and convenience stores on major roads in the district, restricting small-scale business households from trading on the sidewalk to create urban beauty, maintaining environmental sanitation and security. Fourthly, coordinate with Economic Department and Sub-Department of Taxation to mobilize eligible business households to be transformed into enterprises.

The second is being responsible for timely handling of violations of law, fighting against loss of state budget revenues, creating a healthy business environment, raising the sense of law observance of business and production establishments. It included two key value: (1) is to strengthen post-business registration checks for business households and enterprises, so as not to allow unlicensed, unauthorized or illegal businesses to buy and sell invoices and documents, trade frauds. And (2) is to strengthen the inspection and control of the market against smuggling, trade frauds, fraudulent, counterfeit, pirated and shoddy goods ... Strictly handle violations of the law.

f) The Management Board of the traditional markets under the People's Committee of District 1, including: Ben Thanh market, Tan Dinh market, Da Kao market, Thai Binh market and a number of small markets and temporary markets under the ward People's Committee manage.

Promoting the maintenance of security, order and safety for customers; not to let the phenomenon of theft, pickpocket, street vendors cause disorder in the market; preserve assets and goods in safe

markets. Moreover, goods traded in the market must be posted up with price lists; sold at list prices; not buying and selling smuggled goods, fraudulent goods, fake goods and shoddy goods. The work of environmental sanitation - food hygiene and safety has been implemented and implemented seriously, raising the awareness of traders in the food and beverage business to better protect consumers' health. And the State needs to build an image of officials and employees of the beautiful unit in the eyes of traders and visitors to the market; implement training courses on sales communication skills for business traders to attend.

Also, launching and encouraging traders to bring high quality Vietnamese goods to trade in markets, in response to the campaign "Vietnamese people give priority to using Vietnamese goods". Next, it is expected to regularly popularizing market rules, internal rules on fire prevention and fighting, guidelines and policies of the State, and conduct in business; Stable business order. Lastly, refurbish and upgrade stalls, ensure safety, create a clear and beautiful walkway for the market, encourage more and more visitors to the market, worthy of the traditional market of the central district of the city.

6.3.5 Solutions to strengthen support policies

a) Mobilize business households to convert to enterprise form

Subjects of application are business households in the fields and industries (including business households that have a business registration certificate, business households not yet registered for business) with large-scale business. High turnover, using value-added invoices, regularly employing over 10 employees and operating in District 1. The objective is to create a favorable environment to promote and support business households to switch to enterprise form, contributing to the overall objective of Ho Chi Minh City by at least 500,000 enterprises by 2020. Business households can do one of the following: submit an application directly to the Department of Planning and Investment of Ho Chi Minh City or submit it to the People's Committee of District 1. In case of filing at the Commission People's Committee of District 1, can follow these steps:

- Step 1: Business households go to the Office for Receiving and Receiving Results of the Office of the People's Council and the District People's Committee (Department of Receiving and Returns of Results) to register to carry out conversion to the business form. After receiving information, experts in charge of receiving and returning information receiving results, then transfer them to the Department of Economics.

- Step 2: Expert of Economic Department coordinates with Business Registration Office - Department of Planning and Investment assists business households to prepare enterprise establishment documents.

- Step 3: The Economic Division gathers the documents and moves the Business Registration Office - the Department of Planning and Investment to register the establishment of an enterprise as prescribed.

- Step 4: After receiving a complete dossier from the district People's Committee, Business Registration Office - Department of Planning and Investment considers and issues the certificate of enterprise registration within 01 working day.

- Step 5: Economic Department contact Business Registration office - Department of Planning and Investment to receive the Business Registration Certificate and return it to the Office for Receiving and Returning Results to the Enterprise. (Note: when submitting dossiers at the Department of Receiving and Returning Results, business households must pay business registration fee and enterprise information disclosure fee as prescribed)

b) Guide and support management solutions, administrative procedures, free of charge when converting certificates of eligibility for business in the field of industry and trade such as LPG, CNG, LNG trading ... for business households The business needs to convert models. Additionally, implement policies to support all fees payable by business households when making registration for enterprise conversion and conditional business licenses for the first time.

c) There is a simpler mechanism for accounting records for small businesses and new business households that are converted to enterprises to ensure that the tax authority collects the right and full revenue but does not cause difficulties for new businesses. Moreover, developing mechanisms and policies to develop the domestic retail market by supporting businesses with strong domestic retail brands so that domestic retail businesses can increase their competitiveness with domestic businesses. Foreign retailers in Vietnam market.

d) Implementing policies to develop labor resources for business establishments in District 1; Introduce vocational programs at District 1 Vocational Training Center to employees and business owners who can participate in improving the quality of activities through experience sharing and business management sessions business between facilities in the district.

e) Implementing the Program to connect the Bank with business households and businesses to support business households - businesses to access bank loans with appropriate interest rates, helping business households - businesses maintain, Stable production and business.

Every year, the People's Committee of District 1 organizes a meeting to meet business establishments in the district, discussing and sharing difficulties of businesses, building a communication channel between state agencies with business households and businesses. It deploys the Program of Connecting Banks - Enterprises to business establishments in the district to support businesses, business households to access loans with preferential interest rates; review and summarize the list of units wishing to get loans for support and the Banking - Business Connection Program integrated into the District Business Forum Conference. The signing ceremony of the annual Banking - Business Connection Program with the participation of the State Bank of Vietnam - Ho Chi Minh City Branch and many other Vietnamese Commercial Banks such as Sacombank, Vietinbank, Vietcombank and Agribank. Thereby, business households and businesses in need will be supported with loans with preferential interest rates.

g) Organization of the Business Forum:

Through the Business Forum, District 1 People's Committee will provide information on the economic development orientation of the country in general and Ho Chi Minh City in particular to businesses, helping businesses to market and exploit production and business development opportunities. At the same time, information on the results of socio-economic development and the orientation to attract and suggest investment, business and development opportunities of the business community in District 1. The State therefore should Issue a brochure to join the Business Forum on the portal of District 1 People's Committee at <http://www.quan1.hochiminhcity.gov.vn> in order to create an online interaction channel between the government and businesses and between business and business.

Thereby, grasping and supporting businesses to solve business difficulties in the district, supporting the introduction of programs of Ho Chi Minh City such as: Promotion month, Campaign “Vietnamese people” Men give priority to using Vietnamese goods”, foreign trade-service-tourism fair, supply and demand connection ...; introduction of preferential credit packages for businesses to access loans to expand production and business; supporting the settlement of administrative procedures publicly, quickly and conveniently. Furthermore, It is believed the Introduction and call for businesses to invest, participate in bidding for public investment projects, public-private partnership projects; introduction of economic development programs in the district for the business community to contribute ideas, devise solutions for the district government to propose and recommend policies to the city management agencies to find an effective plan for management policies and economic development in the county.

h) Policies calling for socialization of upgrading traditional markets, replication of stall models to ensure food safety and hygiene:

Formulating a scheme to implement a pilot market model to ensure food safety at traditional markets in the locality with small business households, including food courts, vegetable and meat stalls in markets. Funding for the implementation of the project is from market development fund and social mobilization from enterprises and traders. Currently, District 1 People's Committee is implementing the Decision No. 4199 / QD-UBND dated August 15, 2016 of the City People's Committee, approving the Scheme on Management, Identification and Traceability of Meat pigs of the pilot market model project to ensure food safety in Ho Chi Minh City period 2016-2020. Coordinate with the Department of Industry and Trade to organize a training course for the Management Board of pork markets and businesses on the contents related to the Project.

CONCLUSION

Today, individual economic sectors, though small in proportion, are growing and have a worthy position in the national economy. The individual economy, which is business household, has created a large amount of products in the gross social product and contributed significantly to the State Budget with high autonomy, self-seeking resources and capital. labor force. At the same time, it also attracts idle labor force, creates income and improves the life of a part of the people that state-owned economic sector cannot guarantee. On the other hand, business household has the right to freedom of business but has no legal status and is indefinitely responsible for property obligations, only registered at one location, doing business within the district, district, limited in mobilizing bank capital, limited in labor, ... In fact, there are business household with turnover of hundreds of billion dong / year but do not use electronic invoices, so it is easy for cases of ignorance transparency, taking advantage of presumptive tax to issue illegal invoices, adversely affecting the business environment, causing loss of state budget revenues. Therefore, the assessment of the right position and role of individual economic sectors, in particular, business household, from which to provide specific orientations, policies and laws to be adjusted to suit the development situation social and economic development today.

Looking back on the state management process for business household in District 1 period 2015 - 2019, it shows that certain effects contribute significantly to the local socio-economic development. In addition, the promotion of the strength of the political system through the activities of the Fatherland Front and socio-political organizations with the supervision of state management activities for business household has contributed to improving the quality of activities. Action of local government in general and business household in particular. At the same time, people living and working in District 1 have knowledge, qualifications and increasing requirements for the performance of state agencies as a motivation to motivate staff, District 1 officials are constantly improving to better serve. Promoting effectively the role of the People in actively participating in building cultural life in residential areas and commercial civilizations; high alert and support the functional forces in the prevention of crime, contributing to building District 1 "Safety, civilization, modernity, gratitude". In addition to the achieved results, the state management of business household in District 1 has many limitations that need to be overcome in order to achieve the set goals. Therefore, giving practical and feasible solutions to promote the role of state management for business household has always been a top concern of the Party - District 1 government. In the coming time, it is necessary to synchronize IT solutions and applications as well as many policies to support business household operating in the area.

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