UNIVERSITY AUTONOMY AND INTERNAL CONTROL: A CASE STUDY OF VIETNAM PUBLIC HIGHER EDUCATION INSTITUTIONS

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ABSTRACT
Desk research is conducted to discuss the inevitability of implementing the global trend of university autonomy in Vietnam and the need to strengthen internal controls to minimize university management risks. Comparative analysis is applied to analyze and evaluate the results of piloting university autonomy in different Vietnamese universities to identify the shortcomings and challenges. This study highlights the necessity of applying internal controls in Vietnamese universities to minimize management risks and strengthen accountability, as well as the necessity of completing the legal framework on university autonomy and internal controls to meet the requirements of comprehensive higher education reform in Vietnam. Research on internal control issues in Vietnam are mainly focused on commercial banks and state-owned corporations with only a few such studies in higher education given that the legal requirements for such controls in higher education has only been advanced since 2014. Our research is thus novel currently and offers solutions to the problems of implementation.

Keywords: University autonomy. Accountability. Internal control. University governance. State management.

AUTONOMIA UNIVERSITÁRIA E CONTROLE INTERNO: UM ESTUDO DE CASO DAS INSTITUIÇÕES PÚBLICAS DE ENSINO SUPERIOR DO VIETNÁM

AUTonomía universitaria y control interno: un caso de estudio de las instituciones públicas de educación superior de Vietnam

RESUMO
A pesquisa discute a inevitabilidade de implementar a tendência global da autonomia universitária no Vietnã e a necessidade de fortalecer os controles internos para minimizar os riscos de gestão universitária. A análise comparativa é aplicada para analisar e avaliar os resultados da pilotagem da autonomia universitária em diferentes universidades vietnamitas para identificar as deficiências e desafios. Este estudo destaca a necessidade de aplicar controles internos nas universidades vietnamitas para minimizar os riscos de gestão e fortalecer a responsabilização, bem como a necessidade de completar o arcabouço legal sobre a autonomia universitária e controles internos para atender aos requisitos de reforma abrangente do ensino superior no Vietnã. As pesquisas sobre questões de controle interno no Vietnã estão focadas principalmente em bancos comerciais e corporações estatais com apenas alguns desses estudos no ensino superior, dado que os requisitos legais para tais controles no ensino superior só foram avançados desde 2014. Nossa pesquisa é, portanto, inédita neste momento e oferece soluções para os problemas de implementação.


RESÚMEN
La investigación analiza la inevitabilidad de implementar la tendencia global de la autonomía universitaria en Vietnam y la necesidad de fortalecer los controles internos para minimizar los riesgos de gestión universitaria. El análisis comparativo se aplica para analizar y evaluar los resultados del pilotaje de la autonomía universitaria en diferentes universidades vietnamitas para identificar deficiencias y desafíos. Este estudio destaca la necesidad de aplicar controles internos en las universidades vietnamitas para minimizar los riesgos de gestión y fortalecer la rendición de cuentas, así como la necesidad de completar el marco legal sobre autonomía universitaria y controles internos para cumplir con los requisitos de una reforma integral de la educación superior en Vietnam. La investigación sobre cuestiones de control interno en Vietnam se centra principalmente en los bancos comerciales y las corporaciones estatales con sólo unos pocos de estos estudios en educación superior, dado que los requisitos legales para tales controles en la educación superior sólo se han avanzado desde 2014. Por lo tanto, nuestra investigación no tiene precedentes en este momento y ofrece soluciones a los problemas de implementación.

INTRODUCTION

Since 1990, Vietnam has implemented an open policy ("Doi Moi"), shifting its economy from a central planned model to a market economy that has transformed the country from a poor to a middle-income country. By 2020, Vietnam was recognized as one of the most dynamic emerging countries with a remarkable GDP growth rate from 6.42% in 2010 to 7.02% in 2019 (WORLD BANK, 2020). During 2020, when most countries experienced negative growth due to the COVID-19 epidemic, Vietnam achieved GDP growth of 2.91% (GSO, 2020a), joining the group of countries with the highest GDP growth, and ranking as one of the top 16 most successful emerging economies in the world (THE ECONOMIST, 2020).

Human resources are an important issue in emerging economies in context of the increasing globalization and internationalization of business and the development of Industry 4.0 (BUDHWAR and DEBRAH, 2001). To adapt to this context and maintain rapid and sustainable development, Vietnam requires qualified human resources with university degrees. However, the percentage of trained workers with university degrees or vocational certificates comprises 23.68% of the total working age population (49.37 million people), of which university and post-graduate, vocational college, and vocational training course graduates account for 11.39%, 8.58%, and 3.71%, respectively (MOlISA, 2020). This does not achieve the education target of 70% of the total labor force as stated in the 2011–2020 Education Development Strategy.

Therefore, in Vietnam, the current issue is to strengthen the training capacity of educational systems, including Higher Educational Institutions (HEIs), to meet the needs of the country’s socioeconomic development. The traditional model of full control by the Ministry of Education and Training (MOET) is proving inadequate and is being replaced with other models consistent (ADB, 2010 p.15-16; LAN, 2010; NHA and TU, 2015) with the development trend of university governance and the world of education reform in the country.

University autonomy has been mentioned in Vietnam since 2003 in the University Charter approved by the Prime Minister’s Decision No. 153/2003 / QĐ-TTg and the 2005 Education Law, which affirmed that the state will strengthen the autonomy and self-responsibility of universities, colleges, and professional secondary schools (Article 60). Later, Laws on Higher Education (No. 08/2012/QH13, No. 34/2018/QH14) on Amendments to the Law on Higher Education No. 08/2012/QH13) also state that "HEIs are independent in primary activities such as organization, personnel, finance, property management, training, science and technology activities, and international cooperation, ensuring higher education quality. HEIs enjoy greater autonomy depending on their capability, rankings, and education quality assessment results." However, until 2014, due to the lack of government guidelines for the implementation of university autonomy and misunderstandings about the content of autonomy of university leaders (autonomy means cutting down on budget allocation), university autonomy only started being piloted in the period 2014–2017 under Government Resolution No. 77 / NQ-CP dated October 24, 2014, in 23 selected public universities, and since 2018 in 50 universities after review of the pilot results.

In 1997, for the first time, the term "internal control" was mentioned in the "Regulations on Internal Control and Internal Audit" issued by the Ministry of Finance of Vietnam under Decision No. 832-TC / QD / CKT applied to state administrative organizations, non-business agencies and state-owned enterprises using state budgets. This was to avoid budget manipulation and abuse for the benefit of groups and individuals leading to violation of financial management principles and loss of state assets. Later, the Law on State Audit 2005 also identified the responsibilities of agencies and organizations using state budgets and assets in establishing the internal control system and maintaining effective activities. This requirement has been specified in the 2015 Law No.88-2015-QH13 on Accounting. Article 39 defined internal control as "the establishment and organization of internal implementation within an accounting entity of internal mechanisms, policies, procedures and provisions in compliance with law aimed at promptly preventing or discovering and processing risks and aimed at satisfying the demands which have been specified"; 2015 Law No. 81/2015/QH13 on State Audit, Article 45 specified internal control as an additional basis for determining audit objectives, content, scopes, and audit method (ECONOMICA VIETNAM, 2015a, 2015b).

However, now that university autonomy has been widely disseminated in public universities exposing many problems, the internal control system been established in only a few universities and its operation is ineffective. Therefore, studying the mechanism of university autonomy and internal control is a current issue aimed at ensuring good university governance and avoiding possible shortcomings.
LITERATURE REVIEW

The content of university autonomy was first introduced by the European University Association (EUA) in its 2007 Lisbon Declaration, comprising four principal features of university governance to measure the degree of autonomy of HEIs. These are: (i) organizational autonomy and institutional oversight which refers to the role and functions of the governing board of the university, and the selection modalities of the leadership team; (ii) financial autonomy, which includes the institution’s capacity to mobilize resources, manage resources, and use them efficiently; (iii) human resource autonomy (staffing autonomy) related to the capacity and responsibility of the institution to recruit staff; and (iv) academic autonomy refers to the degree to which an institution is at liberty of directing its own education and research strategy (PRUVOT and ESTERMANN, 2017).

In Vietnam, the transition from a state-planned economy to a free-market economy has led to the reform of higher education, including empowering universities and transforming centralized state management (HUONG and FRY, 2004). Lee (2012) found that Vietnam’s universities are gradually allowed to make their own decisions on key issues related to the content of university autonomy. However, the shortcoming is that the autonomy given to universities was not initially accompanied by increased accountability on their part. Kupriyanova et al. (2020) state that autonomy and accountability are important topics, emphasizing that accountability is a prerequisite for autonomy. Along with accountability, autonomy promotes efficiency and effectiveness, which in turn helps realize autonomy and accountability in practice. That is, there is a mutual relationship between them (Figure 1).

**Figure 1. Autonomy and accountability in practical terms**

![Diagram showing the relationship between Autonomy, Efficiency and effectiveness, and Accountability]


The university governance model has been changing globally, following the trend of shifting from state control to state supervision. Neave and Van Vught (1994, p.7) have described the shifting governance of higher education from a control model to a supervisory model in all aspects of the state’s relationship with colleges. Fielden (2008, p.2, 9-11) presented the Tertiary Education Governance Framework, in which the state’s main responsibility is to develop the regulations and incentives that create autonomy and accountability within tertiary institutions as the main components of governance. Fielden (2008) also pointed out the tendency of shifting state control to state supervision in higher education governance.

Raza (2009) argues that “increased levels of institutional autonomy are accompanied with lower levels of accountability as tertiary sectors evolve from state-controlled systems to state supervised systems.” Therefore, the shift of university governance from state control to state oversight is seen as a common trend in global higher education development (VARGHESE and MARTIN, 2013, p.15; SAGINTAYEVA and KURAKBAYEV, 2015).
Governments in this case need to devise alternative accountability models, focusing on output-based (result-based) accountability (HOPKINS et al., 2018; LEFGREN et al., 2019). In Vietnam, the studies on university autonomy topics over the years have mainly focused on: (i) the need to empower university autonomy for Vietnamese HEIs as the MOET’s centralized management is no longer appropriate and does not meet the requirement of training human resources with university degrees for an emerging economy (KHAND, 2004; TA, 2018); (ii) the relevant level of autonomy and university governance model suitable for Vietnamese universities (HUONG and FRY, 2004; PHUOC, 2019); and (iii) opportunities and challenges posed by public universities empowered with financial autonomy (THAO, 2015).

Accountability is established in public organizations as well as in public universities to implement a specific accounting and reporting system, which is considered a prerequisite condition for the existence of accountability (SUŁKOWSKI, 2016). Because of university marketization, accountability can create commitment to enhance democratization, increase control, and provide greater equity or efficiency (DUBNICK, 2012). Over the past decade, accountability in higher education in many countries has become an increasingly important issue (LEVELLE, 2006, p.5). To some extent, accountability is motivated by university autonomy applied in public HEIs aimed at increasing the efficiency and effectiveness of university education performance (KUPRIYANOVA et al., 2018).

Internal control is considered as the key to accountability (MATTIE et al., 2005) and "it is at the heart of accountability for our nation’s resources and how effectively the government uses them" (GAO, 2005). The purpose of internal control is to minimize management risk and ensure that university resources are used efficiently and effectively (FRANCIS and IMIÉTE, 2018; WAKIWA, 2015) as it is an essential part of an organization’s governance system and ability to manage risk (IFAC, 2012). The Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal Control – 2013 Integrated Framework defines internal control as “a process effected by an entity’s board of directors, management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives relating to operations, reporting, and compliance.” Internal control consists of five components: control environment, risk assessment, control activities, information and communication, and monitoring activities, each of which has several different principles (17 in total) that cover operational aspects of internal control (COSO, 2013).

Vietnamese researchers studying internal control issues focus mainly on their impact on commercial banks and state-owned corporations’ risk management (PHONG and HANH, 2010). There are few studies on internal control in the higher education system focusing on financial matters, such as difficulties and advantages, inadequacies, and challenges (THU and TRUNG, 2016) or the effective use of financial sources (THAH, 2017) faced by universities in implementing financial autonomy. This can be explained by the fact that public organizations, state-owned enterprises, and the banking system have implemented internal control regulations required by legal documents since the late 1990s, while in Vietnam, HEIs have only started to apply internal control since 2014.
Therefore, actual issues such as state governance models, the possible impact of university autonomy on public universities, and internal control in the Vietnamese higher education system, should be studied in the context of its specific characteristics.

**RESEARCH METHOD AND MATERIALS**

In this study, a sequential approach and desk research were used by the author to explain the inevitability of implementing university autonomy in Vietnam and the need to strengthen internal controls to minimize university management risks. A comparative analysis method is applied to analyze and evaluate the results of piloting university autonomy in different Vietnamese universities to identify the shortcomings and challenges faced by universities. Materials and data used in the study were obtained from official sources, research papers, reports, and additional documents published in Vietnam and other countries. The data from the MOET report on the results of the pilot application of university autonomy and proceedings of the Vietnam National Assembly's Conference on Education 2020 were cited by the authors to confirm the research results and discussion suggestions.

**RESEARCH RESULTS**

**Particularity of Vietnam’s higher education system management**

The legal definition of higher education in Vietnam has changed. Before 2017, HEIs included universities, graduate education, and vocational colleges. Since 2017, state management functions of vocational education, vocational colleges, and schools have been transferred from MOET to MOLISA under Law No. 74/2014/QH13 on Vocational Education. In 2018, Law No. 34/2018/QH14 was promulgated, whereby HEIs are legal entities, including universities, parent universities, and other types of HEIs defined by the law. By the end of 2019, Vietnam had 237 universities, of which 172 were public universities, accounting for 73% of the total, and 65 non-public universities founded by private organizations and individuals (GSO, 2020b, p.780). Vietnam's national university system consists of five groups; each group has many member entities specializing in training and researching specific disciplines.

**Table 1. Number of universities and students in 2010-2018, by type of owner**

<table>
<thead>
<tr>
<th>Year</th>
<th>Number of universities</th>
<th>Number of students (thous. pers.)</th>
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<tbody>
<tr>
<td></td>
<td></td>
<td>2010</td>
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<td></td>
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<td>2015</td>
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<td>2018</td>
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<tr>
<td>Total*</td>
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<td>188</td>
</tr>
<tr>
<td>Public universities</td>
<td>138</td>
<td>1246.4</td>
</tr>
<tr>
<td>Non-public universities</td>
<td>50</td>
<td>189.5</td>
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*Total number of universities remained unchanged until the end of 2019.

The administrative management of public universities in Vietnam is very different as it is based on founders. Among public universities, the MOET directly performs the state management of five parent national universities named Hanoi National University, Ho Chi Minh City National University, Da Nang University, Thai Nguyen University, and Hue University. Each university has member universities specializing in training and researching a specific group of disciplines to create its strengths, and five regional universities. A sum of 87 specialized and multidisciplinary universities and 27 academies are controlled by related ministries or government agencies; and 22 local public multidisciplinary universities are run by the Province/City People’s Committees.
Thus, in the process of implementing university autonomy, the management system of public universities has become discrete, complex, and interlocking, which can cause the following: (a) different explanations and slowness of implementation of government policies and regulations in universities managed by other ministries, agencies, and local governments; (b) inconsistent application of autonomy and internal control mechanisms among the universities, especially in local universities due to their specific characteristics at the local development level, university size, training objectives, and different management qualifications; (c) differences in budget allocation funds from the government through the MOET and other ministries, government agencies, and local governments as institutional founders; and (d) overlapping controls from supervisory authorities.

**Shortcomings and challenges faced by Vietnam’s HEIs in implementing university autonomy**

One stalemate slowing down the implementation of university autonomy and mandatory accountability specified in Law 2012 and the Law on Higher Education 2018 is that only until 2019, the government detailed legal documents and guidelines for implementation, including the document guiding the process of establishing a university council, its structure, and operating order in accordance with Decree No. 99 / ND-CP of the government. On the other hand, due to the lack of guidance and unclear understanding of the university autonomy content, many HEIs do not want to implement, also concerned that autonomy means cutting down on state funding (HIEU, 2020).

The pilot application of university autonomy in 23 universities in the period 2014–2017 revealed shortcomings and challenges.

**Academic autonomy** was the first concern. Some universities actively eliminated training disciplines unsuitable for the needs of learners and the labor market, and at the same time offered additional new training subjects. For example, 39 programs/disciplines were established at the University of Economics at Ho Chi Minh City (HCMC), 25 at HCMC University of Industry, 13 at Ton Duc Thang University, and 16 at Hanoi Foreign Trade University. However, enrolment size tended to decrease in five out of 12 surveyed universities compared to the pre-autonomy period. Since 2015, university entrance exams have merged with the secondary school graduation exam under the MOET’s supervision (MOET, 2017, p. 5-6) which hinders admissions to specialized universities.

Regarding the implementation of organizational and human resource autonomy, the pilot universities have adjusted the structure of lecturers and specialists aimed at extending the faculty staff to increase operational efficiency. As of July 2017, the proportion of faculty staff accounted for 64.52% of the total number of university employees (MOET, 2017, p. 17).
Financial autonomy poses new challenges for both universities and students. Revenue from tuition and fees increased by 3% compared to the period prior to autonomy and remain the main source of university funds, accounting for about 70% of the total (MOET, 2017, p.20). The distribution proportion of income sources of surveyed objects has not changed significantly compared to the pre-autonomy period (Figure 4).

**Figure 4.** The distribution proportion of income sources before and after autonomy (%)

| Source | Compiled from reports of surveyed universities |

All universities raise concerns about financial matters, focusing on the lack of funds for covering expenses, scholarships for poor students, equipment renovation, and infrastructure development. On average, the percentages of recurrent and irregular expenditures, and capital construction investment in all surveyed universities increased by 14.1% 7.0% and 28.3%, respectively, which is cause for serious concerns about future development (MOET, 2017, p.23).

**Legal framework inconsistency**

The legal framework for the implementation of university autonomy and internal control has not been completed yet, and the inconsistent legal system makes several provisions on university autonomy in the Law on Higher Education in danger of being invalidated or unenforceable in practice. These include the authority to decide on the use of public investment capital, including official development assistance (ODA) capital, concessional loans from foreign partners (i.e., legal off-budget revenues as prescribed by the Law on Higher Education 2018). Projects using all or part of public investment capital do not belong to public HEIs as they are subject to the Law on Public Investment. The use of property by HEIs is also governed by the Law on Land Use, Law on Construction, Law on Public Property Management, etc.; moreover, the income of HEIs can be subject to the Law on Enterprise and the Law on Corporate Income Tax.

**Delay in establishing internal control system in Vietnamese HEIs**

In Vietnam, the role of internal control and internal audits is acknowledged as a tool and method to fulfill the organization’s accountability. The responsibilities of agencies and organizations using state budgets and assets to establish an effective internal control system are defined in the Law on State Audit and Law on Accounting. The internal control unit’s activities in HEIs aim to prevent and detect fraud and other unlawful acts, minimize risks, and help the university council to make appropriate strategic planning decisions. However, there are no legal documents detailing the implementation of internal control in universities.

Hung et al. (2013) refer to good governance aimed at achieving set objectives, recommending the establishment of an appropriate and effective internal control system at public universities. However, since HEIs have implemented the subsidy mechanism for a long period, they do not have much experience in setting up internal control systems. In fact, in most public universities, leadership has not paid sufficient attention to establishing a separate internal control division in the organizational structure. Moreover, although the Law on Higher Education and the University Charter both affirm the indispensability of establishing university councils and public HEIs, by the end of 2020, university councils have not yet been established in 50% of public HEIs. The number of universities with internal control systems are even less (LINH, 2020).

The lack of university councils and control systems have had devastating consequences. During the period 2014-2017, there were many shortcomings and unfortunate violations such as abuse of authority, embezzlement, and prosecuted cases, contrary to the regulations of autonomy. For example, during 2015–2016, according to the reports of the State Audit Office of Vietnam (SAV), regarding financial management, the amount of overdrafts, misguided spending, or non-disbursement of three public universities amounted to nearly VND 106.450 billion.
(SAV, 2015, 2016). In 2020, one rector was prosecuted for serious violations of the autonomy regulations. In economic sectors, the situation was even more serious.

During the 2016–2020 period, 8,883 cases with 14,984 defendants involved in criminal proceedings; 7,346 cases with 14,247 defendants prosecuted; 6,934 trial cases with 13,287 accused of corruption, abusing position power, and economic crimes; 37 trillion VND was recovered. State Inspection and Audit intend to recover 477 thousand billion VND, handle more than 8,600 ha of land, accuse more than 8,700 entities and individuals, and transfer 451 cases with 648 subjects to investigation agencies (VGP, 2020). One of the causes of these phenomena occurring in the public sector, including HEIs, was pointed out at the 18th National Anti-Corruption Steering Committee meeting in July 2020: state control and organizational accountability are not strictly enforced in public organizations, especially in state-owned economic groups and financial institutions.

Assessing the systematic challenges in educational governance in Vietnam, the World Bank stated that the accountability mechanism is incomplete due to a lack of quality assurance, reporting, and internal control systems, and there is still a gap between policies and enforcement (WORLD BANK, 2020). Therefore, the delay in the establishment of the internal control system in Vietnamese HEIs makes the accountability not fully enforced, creating holes for violations of the law in HEIs in recent years.

**DISCUSSION**

Until now, the legal framework for the implementation of university autonomy has been relatively incomplete. The experiences gained after the pilot with 23 universities were summarized and disseminated to other universities, and university autonomy has expanded to 50 public universities among Vietnamese HEIs. Studying the specifics, weaknesses, and shortcomings of Vietnamese public universities revealed in the pilot application of university autonomy, we found a series of issues that need to be discussed and resolved by both universities and the government. When the government, ministries, government agencies, non-governmental organizations, legal entities, or individuals have statutory rights to establish universities, academies, and research institutes, they also have the authority to manage their HEI’s operation. The state university governance schema for only public HEIs appears to be complex enough (Figure 3). Certainly, once autonomy has been granted to HEIs, MOET cannot administer all aspects of their operations, but "has the right to require universities to be accountable and to maintain general control of the entire university system in many ways" (CHINH, 2020).

Government Resolution No: 14/2005/NQ-CP on Comprehensive Innovation of Higher Education in Vietnam for the Period 2006-2020 identified that one of the emphasized solutions to renovate state management for the HEI system is to remove the ministry’s governing body mechanism (ministry or government agency acts as owner or manager of its affiliated institutions) and apply an ownership representative mechanism in public HEIs. However, the continued existence of the governing body model still has a significant effect on the implementation of university autonomy and unified state management of the MOET. Therefore, this model should be eliminated, considering factors such as state governance, training objectives, and market relations affecting universities. The state university governance model should be shifted from state control to state supervision.

Article 16 of the Law on Higher Education 2018 stipulated that the university council of a public university is the administrative organization representing university ownership, exercising the right of representation of the owner and parties with related interests. Aspects such as the establishment of order, the component structure, responsibilities, authorities, and work methods, of the university council is also described, in which at least the proportion of non-university members accounts for 30% and lecturers comprise 25%. Meanwhile, the research conducted by Thanh and Nham (2020) showed that the proportion of non-university representatives accounted for 27.44%; the proportion of lecturers accounted for 40.6% (they are in fact vice rectors, leaders of faculties, departments, institutes, etc.). With a proportion of 73.56% of internal university members (mainly subordinates of the board of directors), the board of directors’ policies, strategies, and resolutions will be easily passed as they only need the consent of more than 50% from the participants of the agenda. This does not ensure the objectivity and principles of the university council.
Linh (2020) found that by the end of 2020, the university council had not been established in 50% of public HEIs; hence, it is necessary to accelerate the establishment of university councils in all universities in accordance with the specified component structure to enforce university autonomy and accountability in line with the 2018 Law on Higher Education and Government Decree 99/2019/ND-CP dated December 30, 2019. Regarding academic autonomy, it is difficult for universities to enroll students based on the high school graduation exam results because many universities need to test for the candidate's suitability related to training subjects. Furthermore, the fact that candidates can register to attend up to three universities simultaneously causes the phenomenon of “virtual enrolment.” There should be a coordinating measure between universities to provide “virtual filtering” and the MOET should allow organized independent testing centers to assess the candidate's specific competence for specialized universities.

The anxiety of public universities around implementing financial autonomy is a concern about the possible cuts of the state budget they received in the past. This concern can be understood because Vietnamese HEIs are in a period of reform. They require funding for capital construction and equipment renovation to align with the trend of global higher education development and to compete with other universities within the country in the current Industry 4.0 and digital transformation context. The World Bank's (2020) recommendation to increase public resource allocation for higher education expenditure from 0.33% of GDP to 0.87% (in China) or 1.00% (in Singapore) is justifiable.

The survey results presented in Figure 4 show that the state budget for universities is still increasing. In addition, tuition fees from students account for nearly 70% of the university's revenue, while in developed countries, for example, in France, it is about 50% (SINH, 2020). Tuition fees should not indiscriminately be increased because it would take away the opportunity for poor students, and on the contrary, it is necessary to provide scholarships to poor and talented students to encourage learning. Therefore, a rational increase in the state budget for public HEIs is essential. The implementation of the university governance model as well as university autonomy and internal control in HEIs is related to many of the respective legal documents. Therefore, it is necessary to review and improve relevant laws. There is ambiguity about leadership responsibility for autonomy and accountability, and overlap in the functioning of the internal control system with judicial and inspection committees in public HEIs. The clear delineation of leaders' responsibilities and the functions of university divisions help each to perform better in achieving their tasks, reducing management risks, and implementing good governance.

CONCLUSION

University autonomy is considered an inevitable development trend and a necessary condition for universities to exist and develop. From being strictly controlled by the state in all aspects through the MOET, public HEIs in Vietnam have gradually gained autonomy, which creates positive changes with certain opportunities and challenges. However, inadequacies in the state university management structure and shortcomings in the process of piloting university autonomy have been discovered, and the delay in applying internal control mechanisms to ensure organizational accountability is mentioned in the study. Our proposals for improving the legal framework and overcoming the abovementioned challenges and shortcomings can be useful for relevant state agencies and legislative organizations. However, the impact of internal control on the exercise of autonomy and accountability in Vietnamese HEIs is still in its infancy, as it has just been implemented, and requires further in-depth research and assessment.

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