MINISTRY OF EDUCATION AND TRAINING

UNIVERSITY OF ECONOMICS HO CHI MINH CITY

SCIENTIFIC RESEARCH PROJECT

Appraisal model on how Accounting Data Analytics impact of Public Sector Sustainability Reporting

Code: CS-2023-09

Principal Investigator: Assoc. Prof. Pham Quang Huy

HO CHI MINH CITY, 2024

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Member in Research Group: ME.

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STATEMENT OF AUTHENTICATION

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I solemnly declare that the current research, “Appraisal model on how Accounting Data Analytics impact of Public Sector Sustainability Reporting”, is our own research. All sources in relation to information or findings of other researchers that have been employed in the current research were adequately and appropriately cited.

Hochiminh City, November 2024

Principal Investigator

Assoc. Prof. Pham Quang Huy

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LIST OF ABBREVIATIONS

Abbreviation	Full Definition
ADA	Accounting data analytics
AVE	Average variance extracted
IPSAS	International Public Sector Accounting Standards
PSO	Public sector organization
QDSR	Quality of digital sustainability reporting
SGICS	Sustainable green internal control system

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ABSTRACT

The current manuscript establishes and validates a conceptual framework that focuses on the correlation between accounting data analytics (ADA) and the quality of digital sustainability reporting (QDSR). Moreover, it aims to examine how the sustainable green internal control system (SGICS) facilitates the relationship between ADA and QDSR. The current manuscript employed a three-pronged methodology comprising of expert interviews, a literature review, and a self-administered survey, in sequential sequence. To determine the measuring scales and relevant concerns, the qualitative methodology originally involved conducting several semi-structured interviews with specialists and doing a thorough examination of the relevant literature. In the quantitative phase, statistical data were collected by two-wave paper-and-pencil surveys given to respondents in Vietnamese public sector organizations. The survey was conducted using a snowball and convenience sampling method. The data analysis was conducted utilizing the Partial Least Squares Structural Equation Modeling (PLS-SEM) technique with the assistance of SmartPLS 4.1.0.3. The statistical results validated the significantly positive connection between ADA and QDSR. This link was partially mediated by SGICS.

INTRODUCTION

1. Research motivation

All organizations, including national governments and global institutions, are expected to include sustainability into their management processes. This is especially important considering their unique resources and talents, such as their ability to innovate. Organizations' activities have significant impacts on economic growth, employment production, and environmental preservation, hence influencing both societal development and the generation of environmental benefits. Many organizations are now strategically adopting and implementing the guidelines outlined in the 17 Sustainable Development Goals (SDGs) proposed by the United Nations' 2030 Agenda. These organizations are seen as agents of sustainable development, capable of addressing socio-environmental issues and working towards greater sustainability.

The development of sustainability reporting was influenced by significant events, including the release of the United Nations Brundtland Report in 1987 (Benameur et al., 2024). Sustainability reporting serves as a crucial means of communication for organizations to demonstrate their dedication to sustainable development to various stakeholders (Ali et al., 2021). Al-Shaer (2020) argued that it enhanced transparency and reliability by offering stakeholders valuable financial and non-financial information. Through the implementation of digital transformation, a crucial principle for advancing sustainable development, various stakeholders must actively promote and advocate for increased involvement from governments, businesses, and society in order to address social issues more effectively. This can be achieved through improved governance and inclusive innovative approaches (Soni et al., 2021). This endeavor is acknowledged as crucial for the economic and social advancement of organizations, regions, and countries (Carayannis & Morawska-Jancelewicz, 2022). Digital sustainability reporting is the practice of incorporating the relevant sustainability reporting framework into an organization's digital systems

to give stakeholders with accurate and reliable information about sustainability performance (Olsen, 2023).

Recent literature has emphasized the limited focus on the technical aspects of accounting, neglecting its capacity to facilitate or hinder activities and behaviors in businesses and society. From this perspective, accounting is acknowledged as a social activity that contributes to the formation, maintenance, alteration, and transmission of social norms, and as an ethical activity that mirrors human relationships (Carnegie et al., 2021). While Vasarhelyi et al. (2023) conducted a comprehensive examination of large language models as a developing technology in the field of accounting, Zayed et al. (2024) conducted a study to investigate how artificial intelligence can be used in accounting information systems to detect and prevent fraud. Accounting data analytics (ADA) refers to the utilization of an accounting information system that is enhanced by generative artificial intelligence, which is based on a large language model. This system is used to collect, process, analyze, and track both structured and unstructured data. Its purpose is to accurately measure and visually represent operational information and trends in a highly efficient and effective manner.

On the other hand, it might be argued that sustainable development is integrated or "aligned" with public decisions (Bolton, 2021). The literature has confirmed the importance of the digital economy for regional green development in the era of the digital economy (Cai, 2023; Zheng & Wong, 2024). The digital economy facilitates the rapid transfer of knowledge and sharing of information within networks focused on innovation (An et al., 2024). In this regard, sustainable green internal control system (SGICS) refers to the integration SDGs and green innovation into internal control practices of an organization to manage risks in term of sustainable development implementation and ensure that the organization achieves green innovation.

Until recently, there has been a lack of extensive research on the simultaneous examination of ADA, digital sustainability reporting, internal control systems, green innovation, and sustainable development. This is mainly due to the fact that these connections have just emerged recently. In addition, the existing literature has not yet examined the relationship between ADA, QDSR, and SGICS. All of these indicators suggest a lack of thorough investigation. To rectify this research gap, it is imperative to create more comprehensive management models and policies that recognize the complex nature of sustainable development and promote collaborative endeavors and partnerships. These strategies are crucial for reducing negative effects and enhancing positive results in all aspects namely social aspect, environmental aspect, economic aspect. This study aims to investigate how the implementation of ADA can foster SGICS to improve and enhance QDSR.

2. Research objectives and research questions

2.1. Research objectives

RO1. Investigate how ADA impact quality of digital sustainability reporting (QDSR).

RO2. Investigate how SGICS act as a mediator in the interconnection between ADA and QDSR

2.2. Research questions

In line with the abovementioned research objectives, the intriguing research questions of the current research are formulated as follows.

RQ1. To what extent does ADA impact QDSR?

RQ2. Does SGICS act as a mediator in the interconnection between ADA and QDSR?

3. Scope of research

Being among representative of the emerging market, Vietnam holds significant importance in the world economy. Although Vietnam's economy is

growing, the country is facing significant environmental difficulties due to high investment, excessive pollution, and increased consumption. Given the global scrutiny and the mounting pressure, it is unavoidable to enhance the environmental performance of Vietnamese organizations. Vietnamese organizations have started to adopt new eco-friendly strategies in response to changing environmental restrictions. Green innovation holds particular importance in the Vietnamese market. Notably, the Vietnamese government has implemented more stringent laws and regulations as well as numerous supports (i.e., financial support, information technology support, …) in response to increasing awareness of climate change.

In addition, the majority of PSOs in Vietnam have begun to contemplate the implementation of digital technology (Pham & Vu, 2024). Vietnam's PSOs are currently engaged in the implementation of sustainable green growth and digitalization under the government's leadership. The government provides the most extensive support to these organizations. The government has instructed the appropriate management agencies to address and resolve any obstacles that may arise during the implementation process, including financial resources, human resource qualifications, technical factors, and legal issues. Consequently, PSOs rarely encounter any issues during the digitalization and sustainable green growth process..

4. Research methodology

A mixed method approaches included semi-structured interview and survey was leveraged to generate a rounded points of view on the phenomena being investigated.

4.1. Qualitative phase

The semi-structured interviews were conducted with experts to determined the interconnection between the constructs in the proposed model.

4.2. Quantitative phase

The questionnaire survey was employed in this study. The statistical data in this study were drawn from repeated cross-sectional samples of accountants within

public sector organizations, spanning 2 years each. In order to bring forth the hypothesized interlinks, the analytical techniques used comprised of structural equation modeling.

5. Research contributions

Since digital sustainability reporting is a novel idea, there is still a lack of clarity regarding its quality in this brand-new era of quality of sustainability reporting, and empirical study on the topic is still in its infancy. To the best of the understandings of researchers, this scholarly effort is believed to be the first to provide new and significant insights into the unique effects of ADA on the QDSR. In addition, the originality of this study is in the identification and evaluation of the mediating function of a SGICS in the relationships between ADA and QDSR.

6. Research structure

Chapter 1. Overview the previous research: This chapter focuses on several previous works in relation to sustainability reporting implementation were presented to identify the research gaps and formulate the orientation for the current research

Chapter 2. Theoretical Apprehension and Corroboration of Research Hypotheses: This chapter briefly provides the theory underpinnings and develops the this study's hypotheses of this study.

Chapter 3. Research Method and Results analysis: This chapter focuses on methodology employed in this research included research design, target population and sampling, data collection and data analysis and obtained findings

Chapter 4. Conclusion: summarizes the academic and managerial implications as well as concludes the paper with drawbacks and further scope of study.

References

Appendix

CHAPTER 1. OVERVIEW OF PREVIOUS RESEARCH

This section examines a review of the current literature pertinent to this subject. A comprehensive literature evaluation of sustainability reporting published globally and in Vietnam is provided. The direction guiding the current study is established based on this foundation.

According to Walker and Brammer (2012), the public sector is a significant component of the global economy since it employs a large number of people, offers services, and consumes a lot of resources. These factors have a big impact on the organization's sustainability. Because of their scale and associated operations, the public sector affects all other sectors. Public corporations, trading funds, and departments of the federal, state, and local governments make up the public sector. Because of their crucial function in society, public sector organizations (PSOs) are under pressure from stakeholders to uphold accountability (Almqvist et al., 2013). They take part in sustainable development and serve as stewards of social and environmental issues (Farneti & Siboni, 2011; Greiling et al., 2015; Kaur & Lodhia, 2019). According to the concepts of economic, environmental, and social sustainability, PSOs are required to provide services and generate public value (Argento et al., 2020; Farneti et al., 2019; Kaur & Lodhia, 2019). The relevance of sustainability is rising around the globe (Alshbili et al. 2021; Liu et al. 2021; Orazalin & Mahmood 2019). According to Argento et al. (2019), sustainability involves obligations for the production of long-term value and is not necessarily consistent with the data shown in conventional financial reports. According to some researchers Alshbili et al. (2021) and Song et al. (2021), organizations engaging in sustainability activities and disclosure would improve transparency, reputation, and branding, inspiring employees and boosting competitiveness. In order to meet stakeholders' expectations and ensure adequate levels of accountability, PSOs have started to provide non-financial disclosure through a variety of non-financial reports, including sustainability reports, popular reports, integrated reports, webpages, and social media

(Andrades Pea & Larrán Jorge, 2019; Iacuzzi et al., 2020; Manes-Rossi et al., 2020). Higher education institutions, municipal governments, and state-owned companies are the three main special types of PSOs whose studies on non-financial reporting are steadily growing in number.

1.1. Previous academic works published in Vietnam that dealt with sustainable reporting in the public sector organization

According to Filho et al. (2022), sustainability reports are seen as crucial resources for providing details about an institution's performance in terms of the environment, society, economy, and institutions. They also serve as a means of proving an organization's commitment to issues pertaining to sustainable development. Based on the viewpoint of Shan et al. (2022), sustainability reporting is strongly and favorably related to university rankings, and the four reporting channels are crucial for reaching out to university stakeholders. The research examining the non-financial reporting formats adopted by PSOs working in the field of education confirms scholars' keen interest in sustainability reporting, as it highlights the potential for higher education institutions (HEIs) to have significant influence on sustainable development issues, in part because students educated in the promotion of sustainable development goals can be a force for change (Adams, 2018). The majority of the articles examine the acceptance of sustainability reports, whereas Adams (2018), Veltri and Silvestri (2015), Seibert and Macagnan (2019), and Nicol et al. (2023) examine the disclosure of sustainability information offered online. Elmagrhi and Ntim (2023) explore the extent to which United Kingdom HEIs voluntarily disclose information about their risk management strategies. It also looks into the possibility that the senior management team's makeup and the composite governance quality index may have an impact on these risk disclosures. In a similar vein, Tullio et al. (2022) argue that there are risks associated with using web-based media to replace sustainability reporting, leading to a deinstitutionalizing effect for sustainability reporting. They make this argument by conducting a qualitative investigation and content analysis of the sustainability web pages of Italian public

universities and examining their content and updates in relation to their adoption of sustainability reporting. Integrated sustainability reports are a hybrid type of report that Brusca et al. (2018) and Kräusche and Pilz (2018) dig into. In contrast to the investigation of Lopez and Martin (2018) on mission statements, the study of Schaffhauser-Linzatti and Ossmann (2018) on sustainability data found in annual reports. Consequently, the emphasis is mostly on sustainability issues even when various reporting systems are evaluated. Even though some of the investigated environments (such as Anglo-Saxon countries) can be regarded early adopters of sustainability practices (See, for example, Lopatta and Jaeschke, 2014; Sepasi et al., 2019), scholars claim that sustainability reporting in HEIs is still in its infancy. Even while there are certain parallels in reporting non-financial information, there might still be variances between countries, which is an intriguing discovery. In particular, a number of scholarly works—Gamage and Sciulli (2017); Fonseca et al. (2011); An (2017); Sassen et al. (2018); Sassen and Azizi (2018)—deepen their analysis of environmental issues, while Lopatta and Jaeschke (2014) reveal that German and Austrian HEIs equally prioritize environmental, economic, and educational aspects. The German case study examined by Kräusche and Pilz (2018) supports the prior findings. According to Fonseca et al. (2011), sustainability has a significant influence on research and teaching activities, and institutional changes are primarily responsible for policy changes (Siboni et al., 2013; Yáez et al., 2019). The Global Reporting Initiative (GRI) guidelines are frequently used as a point of reference in studies on sustainability reporting in HEIs because most HEIs include GRI indicators in their reports (i.e., Lozano, 2011; Lopatta and Jaeschke, 2014; Ferrero-Ferrero et al., 2018; Sepasi et al., 2019). However, academics are also aware that the Global Reporting Initiative's rules do not include a category for educational institutions, which makes it difficult to evaluate all of HEIs' fundamental competencies. In this regard, Moggi (2023) casts light on the application of GRI guidelines in universities' sustainability information reports.

Scholars from all around the world are interested in issues of sustainability in municipal governments. The increasing number of articles on sustainability reports in local governments can be attributed to their crucial role in advancing the agenda for sustainable development at the local level. Local governments are very close to their constituents, and sustainability is a key instrument for promoting policymaking, public involvement, and a more comprehensive accountability discourse (Giacomini et al., 2018; Niemann & Hoppe, 2018). As a useful instrument to support transparency, the disclosure that is supplied over the web is receiving more and more attention. This strand of academic works vigorously concentrates on the role that socio-economic and cultural dimensions play in disclosure that is offered both for sustainability issues (Alcaraz-Quiles et al., 2014, 2015; Joseph et al., 2014; Navarro-Galera et al., 2016; Hossain, 2018; Ortiz-Rodríguez et al., 2018; Ruiz-Lozano et al., 2019), role of mimetic isomorphism (Joseph & Taplin, 2012) and, more prodigiously, for social, financial and environmental information (Frias-Aceituno et al., 2013). All of the authors whose work has been analyzed tend to agree on the fact that local government websites seldom ever address environmental issues. Transparency is significantly influenced by cultural and social factors, while the discussion of sustainability issues is adversely correlated with financial pressure (Alcaraz-Quiles et al., 2015). Integrated reporting is also gaining popularity (Agostini et al., 2022). A low degree of sustainability disclosure is found in the investigation of Sangiorgi et al. (2017) on strategic plans in Italian and European local administrations, respectively. Building the perspectives of Che Ku Kassim et al. (2019), local governments in Malaysia employ environmental reporting as a legitimacy weapon; nevertheless, the creation of environmental data is constrained by a dearth of skilled personnel. In order to understand the public sector's propensity for reporting on sustainability, Uyar et al. (2021) delve into the governance quality. While this is going on, Hecimovic and Martinov-Bennie (2023) explore the viewpoints of public sector organizations in a context of non-financial information.

Growing scholarly interest is being paid to the use of non-financial reporting forms by state-owned enterprises. According to Montecalvo et al. (2018), Farneti et al. (2019a), and Tirado-Valencia et al. (2020), integrated reporting is still popular despite the continued popularity of sustainability reporting. Investigating if and how integrated thinking permeates integrated reports is the focus of Tirado-Valencia et al. (2019). In especially in the "governance" dimension, their findings demonstrate a progressive rise in the use of integrated thinking. Beyond the non-financial transparency mechanisms used, research focusing on state-owned businesses indicates a tendency shared by all PSOs. That is, state-owned enterprises give a lot of weight to environmental concerns (Samkin, 2012; Greiling et al., 2015), especially when there are mandatory regulations (Bae, 2014), institutional pressure from peer organizations (Zhao & Patten, 2016), or the social and legal environment (Montecalvo et al., 2018). According to Garde Sánchez et al. (2017), government ownership, size, and sector have a beneficial impact on the sustainability disclosure of Spanish state-owned businesses. Additionally, corporate governance traits may promote more sustainability disclosure. These findings are somewhat supported by Andrades Pea and Larrán Jorge (2019), who discovered that size and profitability had a favorable impact on the amount of required non-financial information given through both webpages and reports. According to Tavares et al. (2019), the organization's size, sector, honors and certifications acquired, and exposure as determined by customer proximity all affect how much sustainability information is disclosed. However, Kansal et al. (2018) find that narrative information is more common than quantitative or financial disclosure. Ruiz-Lozano et al. (2022) claim that the need of state-owned enterprises to establish symbolic legitimacy explains the low rate of information disclosure concerning the materiality process. Only a few organizations use the idea of materiality to specify the content of their sustainability reports in a setting where the disclosure of sustainability information is required. These findings show that the materiality process has not been significantly impacted by institutional isomorphism. Also noteworthy are the improvements in state-owned enterprise

accountability brought about by the adoption of integrated reporting. The greater accountability encouraged by a materiality assessment approach, particularly for social problems, is demonstrated through a case study by Montecalvo et al. (2018) and Farneti et al. (2019).

1.2. Previous academic works published in Vietnam that dealt with financial reporting in the public sector

Almost all of the academic works published in Vietnam that dealt with financial reporting in the public sector place its emphasis on investigating the critical success factors of financial reporting. As financial reports at administrative and public non-business unit have been considered as an important source of input information for generating state financial reports and reports of the state accountant (Nguyen Van Hoa, 2020), the preparation and presentation of public sector financial statements according to International Public Accounting Standards will ensure that public sector financial statements in Vietnam provide useful information, are compatible and in accordance with the requirements on public financial management needs in the context of deep integration of the economy and in accordance with international practices (Nguyen Quynh Trang, 2019). While Bui Quang Hung et al (2020) advocate that the studying the factors affecting the application of international public accounting standards in presenting public financial reports in Vietnam is very important, Nguyen Thi Hoang Yen and Le Doan Minh Duc (2019) argue that building a conceptual framework based on reference to an international conceptual framework with adjustments to some appropriate terms is an essential step in creating success in the development and promulgation of public accounting standards. The study of Huynh Quang Linh and Do Khac Tran (2019) reveals that there are seven factors affecting the quality of financial statements information at public non-business units in Vinh Long province namely commitment of managers, knowledge of using technology of accountants, efficiency of software and accounting applications; data quality, internal control system; professional training and coaching in accounting and legal environment. While Nguyen Anh Hien (2019) discloses that the factors

affecting the quality of financial reports of state-owned enterprises are internal control, the existence of an internal audit department and the apply international accounting standards, Le Vu Phuong Thao and Nguyen Hoang Nhat Hoa (2021) indicate that the factors affecting the quality of financial reporting in public sector units in Da Lat are the application of public accounting standards, the quality of human resources, and internal control system, information technology implementation and attention of organizational leaders.

Remarkably, through highlighting the concepts and role of human resources for organizations, and different perspectives on presenting human resource information on financial reports along with synthesizing viewpoints on presenting human resource information in financial reports from a number of governments and domestic and foreign authors, Nguyen Thi Xuan Quynh (2020) casts light on the necessity of presenting information about human resources on financial reports in Vietnam and puts accent on some difficulties that need to be researched to find solutions when implementing regulations on presenting information about human resources on financial reports.

1.3. Orientations of this study

Resource depletion, environmental degradation, and social injustice have raised concerns about the need for a more sustainable society and economy (Else et al., 2022; Gu & Wang, 2022). As a result, sustainability is now a top priority for many organizations worldwide in our current business environment, which faces significant sustainability risks (Carvajal & Nadeem, 2023). According to Amoako et al. (2017) and Sasse-Werhahn (2019), sustainability reporting—also known as environmental, triple bottom line, or non-financial reporting—involves holding organizations accountable for their progress toward sustainable development and disclosing that progress to internal and external stakeholders. As a result, regardless of the economic impact on the company, the goal of sustainability reporting is to give stakeholders accurate and trustworthy assessments of the company's environmental and social

actions (Githaiga & Kosgei, 2023). The primary responsibilities of public sector institutions encompass the promotion of community welfare, the preservation of environmental resources, the mitigation of climate change, and the cultivation of social and cultural circumstances that facilitate sustainable growth. Public sector institutions have a multifaceted role that encompasses not only the promotion of sustainable development, but also the facilitation and endorsement of collaborative endeavors with civil society and private business entities.

Contrary to financial statement disclosure, sustainability reporting is not generally required or regulated in most nations, therefore it is up to individual firms to determine whether to disclose sustainability-related data (Carvajal & Nadeem, 2023). Because reporting on sustainability is expensive and has no apparent benefits, some organizations choose not to do so (Stubbs et al., 2013). A counterargument, however, contends that sustainability reporting should be introduced regardless of the expenses involved because the advantages outweigh them (Bachoo et al., 2013; Arif et al., 2022). If an organization does not see benefits in the short and/or long term that outweigh its drawbacks, it may be reluctant to embrace sustainability reporting (Carvajal & Nadeem, 2023).

PSOs have started using sustainability report as a communication tool, which may result in organizational improvements (Domingues et al., 2017), despite the fact that they are still behind other organizations in the sustainability journey (Dumay et al., 2010, Guthrie and Farneti, 2008, Lodhia et al., 2012). Several academic studies have reveals that PSOs have started to provide non-financial disclosure through a variety of non-financial reports, including sustainability reports, popular reports, integrated reports, webpages, and social media, in order to meet stakeholders' expectations and ensure adequate levels of accountability (Andrades Pena & Larran Jorge, 2019; Iacuzzi et al., 2020; Manes-Rossi et al., 2020).

In addition, the implementation of digital transformation and the utilization of artificial intelligence are presenting novel prospects in the provision of public

services and in involving citizens in the collaborative design and creation of public services that align more effectively with the demands of a contemporary cohort of citizens. Furthermore, these advancements are prompting a reevaluation of smart cities with the aim of fostering a more sustainable society. Academic researchers are currently in the process of formulating theoretical frameworks and gathering empirical evidence pertaining to the Sustainable Development Goals (SDGs) within the context of public financial management. Scholars have advocated for more extensive and comprehensive investigation into the areas of SDGs reporting and the utilization of accounting information, disclosure of financial information related to climate change, strategic planning and management tools, as well as strategies to promote the adoption of SDGs. The correlation between digital technology and accounting has garnered significant attention within the private sector, however there is a scarcity of pertinent research in the public sector. The utilization of technology in the realm of public sector reporting has thus far encompassed a limited number of potential research areas. Initial research efforts were primarily centered on examining the potential of the internet as a platform for providing citizens with reliable and up-to-date information regarding public finances. Additionally, scholars explored the concept of the web as a tool that could enable the public to engage in ongoing interactions with government agencies, thereby facilitating continuous assessment. The integration of developing technologies into the public sector is creating novel opportunities for altering the responsibilities of stakeholders and transforming the methods by which these stakeholders engage in financial and non-financial reporting. The utilization of technology as a means to support financial and non-financial reporting in order to fulfill the requirements of users exhibits promising potential.

According to several earlier research, the amount of sustainability reporting in underdeveloped nations is still quite low (Farisyi et al., 2022). Indeed, contrary to small number of previous studies (i.e., Chiu & Wang, 2015; Kansal et al., 2014; Saleh et al., 2011) focused on developing countries, precedent studies have delved into largely on developed countries (i.e., Bowerman & Sharma, 2016; De Klerk et al.,

2015; Tavares et al., 2019). Understanding sustainability in the context of developing countries is crucial for assessing the extent and quality of sustainability reporting's impact on company energy, economic development, and sustainability initiatives. According to Haider (2010), the political, social, and economic factors of developing countries have an impact on sustainability reporting, which is obviously a concern given that the majority of the world's population resides in these nations.

More importantly, in Vietnam, aside from the proposal on organizational human resource report in the investigation of Nguyen Xuan Quynh (2020), most of the academic works place their emphasis on how to effectively adopt International Public Sector Accounting Standards on the preparation and presentation for PSOs' financial report (i.e., Bui Quang Hung et al., 2020; Nguyen Quynh Trang, 2019), the conceptual framework for financial report in PSO (i.e., Nguyen Thi Hoang Yen, & Le Doan Minh Duc, 2019; Nguyen Van Hoa, 2020) as well as the determinants of the information quality of financial report of PSO (i.e., Huynh Quang Linh, & Do Khac Tran, 2019; Le Vu Phuong Thao & Nguyen Hoang Nhat Hoa, 2021; Nguyen Anh Hien, 2019).

SUMMARY OF CHAPTER 1

In this section, a review of the existing literature relevant to the implementation of sustainability reporting was carried out. The research gaps determined in the existing literature relevant to the implementation of sustainability reporting guided the current research.

CHAPTER 2. THEORETICAL APPREHENSION AND CORROBORATION OF RESEARCH HYPOTHESES

This section is split into several sub-sections. Aside from the definition of the proposed constructs, the next sub-section focuses on underpinning the theoretical foundation of the topic, which is based on information processing theory and stakeholder theory whereas the following sub-section comprises hypothesis corroboration and the research model.

2.1. Theoretical apprehension

2.1.1. Conceptual respects

Accounting data analytics. Building on the perspective of Feuerriegel et al. (2024), generative artificial intelligence systems have the potential to serve as intelligent question-answering systems, in addition to being employed for artistic purposes to generate new text that resembles the work of writers or new images that resemble the work of illustrators. Generative artificial intelligence encompasses a form of artificial intelligence that has the ability to produce text, images, music, code, movies, and synthetic data (Gordijn & Have 2023). Generative artificial intelligence is centered around the process of training generative models utilizing pre-existing datasets. These models are then utilized to generate new data that closely resembles the current data (Kar et al., 2023). Generative artificial intelligence utilizes generative modeling and breakthroughs in deep learning to generate many forms of data, such as images, text, audio, and video (Verma et al., 2021). Generative models have the ability to provide novel and imaginative material, enhance the precision of analytics, and even construct lifelike virtual experiences (Kar & Kushwaha, 2023). The utilization of artificial intelligence has been widespread across various fields for many years. However, the recent development of generative artificial intelligence applications like ChatGPT, Jasper, and DALL-E is considered a significant advancement in accelerating artificial intelligence technology. These applications are praised for their user-friendly nature, intuitive interface, and high performance

(Kanbach et al., 2024). In the meanwhile, the utilization of natural language processing algorithms to analyze financial texts has been the subject of a growing body of finance and accounting literature (Bochkay et al. 2023). Recent advancements in large language models have showcased remarkable proficiency in diverse natural language processing tasks like as language translation, text production, and question answering (Raiaan et al., 2024). Vasarhelyi et al. (2023) conducted a comprehensive examination of large language models as a developing technology in the field of accounting. Zayed et al. (2024) conducted a study to investigate how artificial intelligence can be used in accounting information systems to detect and prevent fraud. The study focused on the role of artificial intelligence in data gathering, automation, accurate reporting, enhanced efficiency, and predictive analysis. The researchers recommended the use of artificial intelligence to automate document processing, as it can save time and minimize the risk of errors. Remarkably, generative artificial intelligence, which is built on large language models, refers to a category of algorithms that have undergone pre-training using extensive textual data. These algorithms are capable of producing novel outputs across a wide range of tasks (De Angelis et al., 2023).

According to Al-Hattami and Kabra (2024), an accounting information system is a computerized information system that focuses on the monetary and economic operations of a company. The primary goal of accounting information systems is to transform raw financial data into actionable managerial and financial insights (Diavastis et al., 2024).

Accounting data analytics in this study refers to the utilization of an accounting information system that is enhanced by generative artificial intelligence, which is based on a large language model. This system is used to collect, process, analyze, and track both structured and unstructured data. Its purpose is to accurately measure and visually represent operational information and trends in a highly efficient and effective manner.

Sustainable green control internal control system. Internal control is a crucial process implemented by an organization's management and staff to manage risks and ensure that the organization achieves the following objectives: conducting operations in an orderly, ethical, economical, efficient, and effective manner; meeting accountability requirements; complying with relevant laws and regulations; and protecting resources from loss, misuse, and damage (INTOSAI, 2013).

Sustainable development, as defined by Giddings et al. (2002), refers to the development that meets the present generation's requirements while ensuring that the ability of future generations to meet their own needs is not compromised. It encompasses social, environmental, economic, and resource sustainability. Sustainable development encompasses the comprehensive consideration of social, economic, resource, and environmental aspects, and emphasizes the integration of social, environmental, and economic advantages (Deng et al., 2019). The 17 SDGs were established to address these difficulties and facilitate the execution of corresponding activities. Additionally, they serve as a framework for evaluation and subsequent actions (Chaparro-Banegas et al., 2024).

With the escalating severity of environmental concerns, organizations are seeing mounting pressures for green transformation from their stakeholders. Green innovation is a sort of innovation that enables organizations to achieve environmental transformation, enhance the efficiency of resource usage, and decrease pollution emissions by developing green technology, green products, and services (Zheng et al., 2023). Green innovation is essential for both the sustainable growth of organizations and their commitment to environmental obligations and the advancement of green development (Yang et al., 2024).

In the current research, sustainable green internal control system refers to the integration SDGs and green innovation into internal control practices of an organization to manage risks in term of sustainable development implementation and ensure that the organization achieves green innovation.

Digital sustainability reporting. Rested on the viewpoints of Martínez et al. (2016), sustainability reporting has become a crucial tool for organizations to address the increasing demand for transparency from stakeholders. Sustainability reporting enables organizations to quantitatively assess, comprehend, and convey their economic, environmental, and social performance in order to establish objectives and proficiently handle transformations (Kwarto et al., 2024). Sustainability reporting is a voluntary practice where companies disclose information about the environmental, social, and economic effects of their main activities. This helps to reduce differences in information and improve transparency regarding their sustainability performance (Ould Daoud Ellili, 2020). Sustainability reporting, as highlighted by Kwarto et al. (2024), serves as a means of discourse and has gained significant attention from the public. Pizzi et al. (2024) discovered that the disclosure of environmental information through technological platforms can provide analysts with a more precise assessment. The concept of digital sustainability has been documented since the 2000s (Olsen, 2023). The definitions frequently pertain to a technology or a digital asset (Olsen, 2023). Digital sustainability, as described by other studies, refers to the organizational efforts aimed at promoting sustainable development goals through innovative utilization of technologies that generate, utilize, transmit, or acquire electronic data (George et al., 2021). Hence, digital sustainability can readily incorporate concepts from the field of accounting and the research on accounting information systems (Olsen, 2023). Digital sustainability reporting is the practice of incorporating the relevant sustainability reporting framework into an organization's digital systems to give stakeholders with accurate and reliable information about sustainability performance (Olsen, 2023). Based on the recommendation of Olsen (2023), the framework of digital sustainability reporting comprises of applicable sustainability framework; sustainability reporting software, sustainability reporting enterprise resource planning module and technologies; internal control for digital sustainability reporting.

2.1.2. Theoretical Lenses Employed

Information processing theory. Organizations can address the more frequent occurrence of exceptional situations by either decreasing their information processing requirements or by enhancing their information processing capability (Peng et al. 2014). The organizational information processing theory defines organizations as open social systems that aim to implement business strategy by reducing uncertainty in decision-making processes (Tushman & Nadler, 1978). While an organization can decrease its requirements for information processing by establishing surplus resources and/or by developing tasks that are self-contained, these measures come at a high expense and do not enhance the organization's ability to respond quickly. Organizations must have sophisticated information processing capabilities in order to effectively manage such data and extract valuable insights to improve decision making. According to the information processing theory, if an organization has higher information processing requirements, it needs to have stronger information processing skills in order to reduce uncertainty. This idea is supported by studies conducted by Premkumar et al. (2005), Venkatraman (1989) as well as Tushman and Nadler (1978). As such, this issue can be resolved by either reevaluating the requirements or enhancing the capabilities to meet the new requirements.

Stakeholder theory. Freeman initially formulated this theory in 1984, but it was further developed by Donaldson and Preston in 1995 (Morsing & Schultz, 2006). They introduced two unique perspectives namely the moral view and the strategic view (Herremans et al., 2016). The moral perspective posits that individuals or groups impacted by an organization has the entitlement to receive information and request specific performance criteria, thereby reflecting an equilibrium between interests and advantages (Henriques et al., 2022). Conversely, the strategic perspective emphasizes the advantages that stakeholders may offer to the organization, like societal validation, risk mitigation, and knowledge acquisition, hence assisting the organization in achieving its strategic objectives (Henriques et al., 2022). The stakeholder theory posits that an organization's capacity to create enduring

and sustainable value is contingent upon its interactions with various stakeholders (Sanches Garcíia et al., 2017). The stakeholder theory asserts that an organization has an obligation to its stakeholders, encompassing customers, suppliers, government, employees, and the broader society (Ferrell et al., 2010). The leader should ensure the satisfaction of all stakeholders who have the ability to impact the organization's results, including employees, customers, suppliers as well as local community organizations. The topic of sustainability reporting by organization is considered significant to a wide range of stakeholders (Buallay, 2019). The production of sustainability reports is significantly influenced by stakeholder pressures and involvement (Brusca et al., 2018). The sustainability report is also regarded as a means by which organization involve stakeholders (Herremans et al., 2016).

2.2. Corroboration of Research Hypotheses

An accounting information system analyzes data to provide valuable insights and guarantees the effectiveness of operations, as well as the trustworthiness of financial and nonfinancial data, and adherence to legal obligations (Toth, 2012). Public sector organizations (PSOs) are able to demonstrate a sense of responsibility, liability, and transparency as a result of the availability of accurate and reliable accounting information. Consequently, this information is instrumental in the prevention of corruption and the cultivation of public confidence in the field (Beshi & Kaur, 2020). The utilization of contemporary accounting methodologies and the enhancement of financial reports generated by governmental organizations are clearly correlated (Beshi & Kaur, 2020). Ahmada et al. (2024) have suggested that the artificial intelligence system has substantial implications for a variety of practical disciplines, including accounting. Accountants are expected to shift their focus from data collection and analysis to the application of artificial intelligence to improve decision-making processes in the future (Ahmada et al., 2024). It is anticipated that an organization's artificial intelligence initiatives will seamlessly integrate with its existing analytical capabilities (Davenport, 2018). Artificial intelligence has significantly altered the procedural aspects of accounting operations and the broader

field of data processing. Ahmada et al. (2024) assert that off-the-shelf accounting software has the ability to autonomously acquire, categorize, and condense data without the need for human intervention. Notably, De Villiers et al. (2024) thoroughly examined the possible application of artificial intelligence in sustainability reporting. These researchers emphasized the consequences of generative artificial intelligence for sustainability accounting, reporting, assurance, and report utilization. In keeping in mind all of the aforementioned analysis, the first hypothesis of this research is posited as follows.

Hypothesis 1 (H1). ADA engenders an effect on QDSR in a significant and positive manner.

A proficient accounting information system can result in increased user contentment, hence positively influencing the entire functioning of a corporation (Lutfi et al., 2020). Utilizing an accounting information system is essential for achieving efficient service delivery, improved efficiency, increased decision-making, and management enhancement (Lutfi et al., 2016). Put simply, the use of an accounting information system application is essential for implementing and advancing best practices (Lutfi, 2022). Lawita (2020) examined the impact of an accounting information system on internal control inside an organization that implements such a system. In the same vein, Alrabei (2021) investigated the impact of accounting information systems on improving the effectiveness of internal control in Jordanian commercial banks. The findings indicated a substantial and favorable correlation between the accounting information system namely its relevance, dependability, timeliness, understandability, completeness, and verifiability and internal control. Building on the perspectives of Hadiwijaya et al. (2020), an accounting information system includes control elements that influence the management's ability to perform control within the internal control system architecture. The accounting information system has a pervasive role in controlling the operations of the organization (Hadiwijaya et al., 2020). Furthermore, the study conducted by Huy and Phuc (2020) confirmed that the accounting information system

plays a crucial role in promoting the sustainable development of PSOs in developing countries. Building on the points mentioned above, the hypothesis in this study was derived as follows.

Hypothesis 2 (H2). ADA engenders an effect on SGICS in a significant and positive manner.

In order to provide stakeholders with high-quality sustainability reporting information, enterprises are increasingly embracing digital sustainability reporting (Olsen, 2023). This type of reporting involves incorporating the relevant sustainability reporting framework into digital platforms. According to Olsen (2023), the reliability of the data used for sustainability reporting could be jeopardized due to internal changes and an absence of suitable controls over information technology systems.

Internal control systems, according to multiple authors (i.e., Asiligwa, 2017; Chen et al., 2020; Guo & Eschenbrenner, 2018), improve organizational effectiveness via control activities, risk assessment, control monitoring, and information and communication. According to Alfartoosi and Jusoh (2021), internal controls are a set of rules and processes that assist an organization comply with laws and regulations, increase operational efficiency and effectiveness, and produce reliable financial reporting. Indeed, norm and rule compliance, operational efficacy and efficiency, and financial reporting systems are all enhanced by internal control methods (Nanzala & Ingabo, 2021). To achieve the objectives of the internal control framework, a control environment is necessary (Al-Zwyalif, 2015). Building on perspectives of Chang et al. (2019), control activities ensure management controls and directions on financial reporting. On the other hand, it is possible to quickly identify and evaluate potential threats to operations using risk assessment (Taiwo et al., 2016). System design and operation are guaranteed to be efficacious and efficient by monitoring of controls (Masa'deh et al., 2015). The effective functioning of the various segments of internal control is facilitated by information and communication (Martin et al., 2014). In

correspondent with the points demonstrated above, the third hypothesis of this study was posited as follows.

Hypothesis 3 (H3). SGICS engenders an effect on QDSR in a significant and positive manner.

The research model is illustrated in Figure 1, which depicted the hypothesized relationships among ADA, SGICS, and QDSR, in accordance with the discussions demonstrated above.

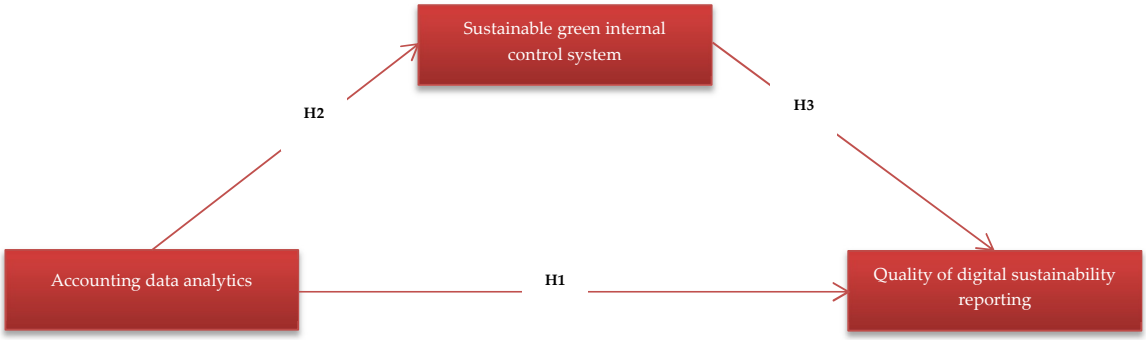

Figure 1. Hypothesized model

(Source: Researchers' elaboration)

SUMMARY OF CHAPTER 2

In this section, the theoretical lenses employed in this research including information processing theory and stakeholder theory are outlined to justify the rationale for the formulation of hypotheses in this study. In this regard, three hypotheses were established.

CHAPTER 3. RESEARCH METHOD AND RESULTS ANALYSIS

On the perspectives of Creswell and Creswell (2023), the research method offered a plan for carrying out an issue under investigation. This section concentrated on the investigation method and materials employed in this research, which comprised of the research design as well as the procedures of data procurement and data analyses.

3.1. Research design

In order to reach the research objectives, the current research was undertaken through several steps illustrated in **Figure 2**.

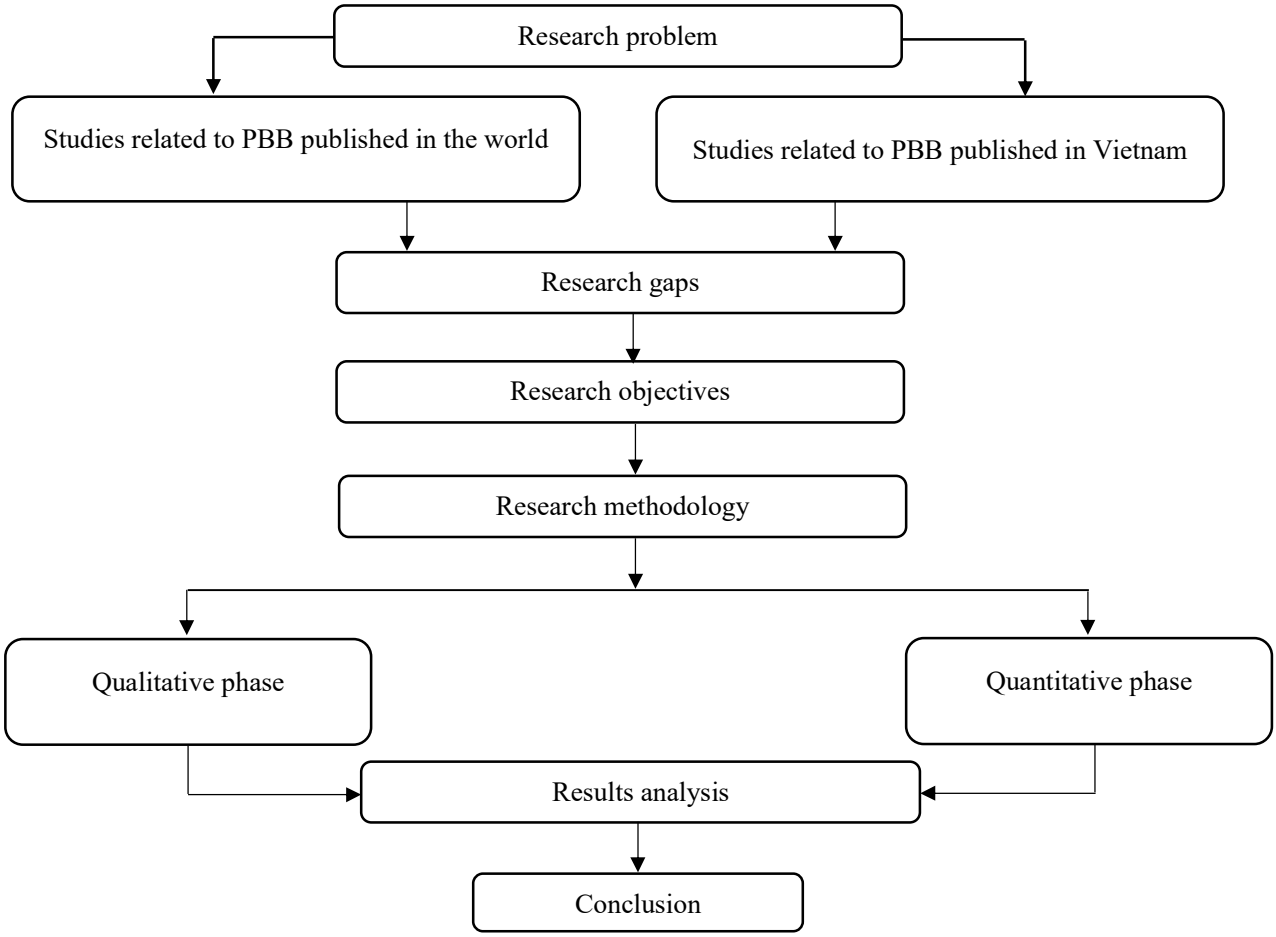

Figure 2. Research design

(Source: Researchers' elaboration)

3.2. Research Method and Materials

3.2.1. Research design

To reduce the uncertainty of much research evidence (De Vaus, 2001), research design was recognized as a full plan for a particular study to put into practice such processes as acquiring, evaluating, and illuminating research observations (Gill & Johnson, 2010). In other words, research design consists of tactical decisions about measuring and scaling techniques, questionnaires, samples, data analysis, and observations as well as strategic considerations regarding the selection of data collection approaches (Hallebone & Priest, 2009). A key component of research design was seen to be identifying the unit of analysis or the unit from which conclusions were being taken. In order to adequately answer the research questions, the unit of analysis should be decided before selecting instances. As a result, the unit of analysis could be a single individual, a team, a whole organization, a specific project or decision, or an event or phenomena. PSOs were chosen as the research subjects for the current study because they place a high value on sustainability information reporting.

To understand the perspectives and priorities of those who create and read non-financial reporting forms, surveys and in-depth interviews may be helpful (Sangiorgi & Siboni, 2017; An et al., 2017). In order to examine the function of non-financial reporting in various organizations and circumstances, additional study may also be longitudinal (Joseph et al., 2014) and span longer time spans (Vinnari & Laine, 2013). According to Creswell and Plano Clark (2018), the sequential exploratory mixed-method research is employed in this research, in which the dominant quantitative strand was initially gathered, then a qualitative strand with a limited scope was used to interpret the quantitative findings. Because it offers a rigorous methodology and extra empirical insights into providing sustainability information, the mixed-method approach was chosen. Qualitative methods are also effective for investigating newly developed concepts (Creswell, 2013). Structural

equation modeling and theme analysis of semi-structured interview data were used to investigate survey data in the first strand.

3.2.2. Qualitative phase

Rested on the standpoints of Bouteraa et al. (2023), the primary objective of qualitative research was to acquire a thorough comprehension of a particular subject. The utilization of semi-structured interviews with subject-matter experts facilitated the acquisition of organized data within the confines of the study's constraints. The researchers employed semi-structured interviews to extract thoughts and opinions from specialists in the domains of digital transformation, accounting information systems, sustainability reporting, and internal control system. The interview procedure concluded when the data provided no additional insights or when the input became repetitive. Following a series of 12 interviews, no additional data could be acquired, therefore leading to the conclusion of the investigation. Participants were interviewed over the phone using semi-structured questions at mutually suitable times. Between June and October 2022, the interviews were scheduled based on the workload and fluctuating work hours. The average duration of each interview ranged from thirty to forty-five minutes. The principal investigator conducted interviews with all subjects to establish consistency. The notes, devoid of any identifying information for the purpose of analysis, offer an intricate description of each interview. The data in this study was analyzed using thematic analysis. The researcher meticulously recorded observational notes and interview data sets in Microsoft Word files to describe the qualitative data. An expert consensus was obtained regarding the dimensions of the construct in the recommended model. To maintain confidentiality, the individuals were assigned labels P1, P2,..., P9. Table 1 displayed the constructs of the suggested model and their respective dimensions, as recommended by the expert panel.

Table 1. Summary of qualitative results

Construct	Experts									Total experts	Valid (%)
	P1	P2	P3	P4	P5	P6	P7	P8	P9		
Accounting data analytics	√	√	√	√	√	√	√	√	√	9	100
Accounting analysis system	√	√	√	√	√	√	√	√	√	9	100
Accounting decision support system	√	√	√	√	√	√	√	√	√	9	100
Performance measurement information system	√	√	√	√	√	√	√	√	√	9	100
Performance management information system	√	√	√	**x**	√	√	√	√	√	9	88.89
Digital risk management information system	√	√	√	√	√	**x**	√	√	√	9	88.89
Sustainable green internal control system	√	√	√	√	√	√	√	√	√	9	100
Control Environment	√	√	√	√	√	√	√	√	√	9	100
Risk Assessment	√	√	√	√	√	√	√	√	√	9	100
Control Activities	√	√	√	√	√	√	√	√	√	9	100
Information and Communication	√	√	√	√	**x**	√	√	√	√	9	88.89
Monitoring	√	√	√	√	√	√	√	√	√	9	100
Quality of digital sustainability reporting	√	√	√	√	√	√	√	√	√	9	100
Predictive value	√	√	√	√	√	√	√	√	√	9	100
Confirmatory value	√	√	√	√	√	√	√	√	√	9	100
Clarity	√	√	√	√	√	√	√	√	√	9	100
Neutral	√	√	√	√	√	√	√	√	√	9	100
Accuracy	√	√	√	√	√	√	√	√	x	9	88.89
Comparability	√	√	√	√	√	√	√	√	x	9	88.89
Verifiability	√	√	√	√	√	√	√	√	√	9	100
Timeliness	√	√	√	√	√	√	√	√	√	9	100

3.2.3. Quantitative phase

This was due to the fact that the goal of the quantitative technique was to investigate a hypothesis in terms of the relationship between the research's variables that were being explored (Creswell, 2009). Quantitative social research concentrated

on collecting numerical data and using statistical methods to analyze it in order to shed light on a phenomenon. Additionally, while most social phenomena did not naturally produce numerical data, quantitative procedures were predominantly associated with numerical data (Muijs, 2010). Because it was very straightforward and produced considerably more favorable conditions for the researchers in testing validity, reliability, and generalizability of results, quantitative research was therefore regarded to be more rigorous (Stenbacka, 2001). Another benefit of this approach was that it was quite simple for the researchers to get in touch with a large number of people and gather a ton of data, which allowed for generalization. However, it was suggested that quantitative research was carried out in a controlled setting (Bryman & Bell, 2008).

The study utilized structured questionnaires as the data collection instrument (Adebisi et al., 2020) to ensure consistent responses and facilitate the coding and analysis of data (Moser & Kalton, 2017). The initial English measures were initially converted into Vietnamese, and subsequently, a back-translation technique was employed to ensure the absence of any translation bias. The results demonstrated a strong correspondence between the back-translated measurements and the original ones. Given that the accuracy of data collection methods has a substantial impact on the quality of data (Roh et al., 2021), it was crucial to authenticate and confirm the dependability of the questionnaire prior to distribute it to participants (Souza et al., 2017). Prior to data collection, a group of thirty potential participants were asked to give their opinions on the clarity of the measurements, and a preliminary test was carried out to assess the consistency and accuracy of the items. The analyses consistently illustrated strong reliability and validity of our measurements. In the current research, all assessment scales were assessed using a five-point Likert scale ranging from 1 (indicating "strongly disagree") to 5 (indicating "strongly agree").

Accounting data analytics. The ADA construct in the current investigation was determined as a higher-level combination of five core constructs – Accounting

analysis system, Accounting decision support system, Performance measurement information system, Performance management information system, Digital risk management information system which were drawn on the criteria derived from the contributions of Khaled AlKoheji and Al-Sartawi (2023), Oberoi et al. (2022), Kommunuri (2022), Strobelt et al. (2022), Wang et al. (2022a) and the qualitative results.

Sustainable green internal control system. The SGICS construct in the current investigation was determined as a higher-level combination of five core constructs – Control Environment, Risk Assessment, Control Activities, Information and Communication as well as Monitoring which were drawn on the criteria derived from the contributions of Bruwer et al. (2018); Wang et al. (2022b); Li and Shen (2021), INTOSAI (2013) and the qualitative results.

Quality of digital sustainability reporting. Prior research has shown that implementing standards, such as International Public Sector Accounting Standards (IPSAS), promotes the development of innovations in government and electronic involvement (da Paixão et al., 2024). The implementation of these standards can enhance the quality and accessibility of information derived from various accounting systems and Govtech strategies. Furthermore, it highlights the importance of taking a comprehensive approach that considers not only technological aspects but also the integrity and quality of information, international comparability, and the socio-economic context (da Paixão et al., 2024). Sebrina et al. (2023) proposed sustainability reporting quality based on five fundamental principles: timeliness, comparability, satisfaction, clarity, and accuracy. The QDSR in this research determined as a higher-level combination of eight core constructs namely predictive value, confirmatory value, clarity, neutral, accuracy, comparability, verifiability, timeliness which were drawn on the criteria derived from the contributions of Sebrina et al. (2023), IPSAS (2014) and the qualitative results.

The summary of constructs with corresponding indicators in the proposed model was depicted in detail in Table 2.

Table 2. Summary of model-related constructs and indicators

Variable	Dimension	Indicator
Accounting data analytics	Accounting analysis system	**AAS1:** With the support of generative artificial intelligence powered by large language models, algorithms are defined to analyze financial data to determine the long-term sustainability of an organization, pinpointing areas that need to be addressed.
		AAS2: Generative artificial intelligence powered by large language models utilize advanced algorithms to uncover concealed connections among data components, enhancing conventional analysis methods.
		AAS3: Generative artificial intelligence powered by large language models enables the expansion of data analytics to encompass the evaluation of unstructured data.
	Accounting decision support system	**ADSS1:** With the support of generative artificial intelligence powered by large language model, vast amounts of data are stored and processed to offer a more holistic view of an organization's financial health
		ADSS2: Generative artificial intelligence powered by large language model can enable organization to collect non-financial data, such as customer sentiment, from social media platforms
		ADSS3: Generative artificial intelligence powered by large language model can enable organization to determine patterns, trends and anomalies in financial data to identify fraud or other irregularities
	Performance measurement information system	**PEIS1:** The integration of generative artificial intelligence powered by large language model into accounting information system can enable organization to define the causal relation between resource allocation and goal achievement

	PEIS2: The integration of generative artificial intelligence powered by large language model into accounting information system can enable organization to obtain the set of performance metrics providing a complete picture of the results to be achieved
	PEIS3: The integration of generative artificial intelligence powered by large language model into accounting information system can enable organization to set up the performance measures of the unit which are explicitly related to the goals of the organization
	PAIS1: The integration of generative artificial intelligence powered by large language model into accounting information system allows our organization to develop and oversee the execution of strategies in a very efficient and effective manner.
Performance management information system	**PAIS2:** The integration of generative artificial intelligence powered by large language model into accounting information system allows our organization to identify the aims of the organization and incentivize our team to establish their goals that are in line with the strategies of the organization.
	PAIS3: The integration of generative artificial intelligence powered by large language model into accounting information system allows our organization to monitor the achievement of expected performance outcomes.
	DRMIS1: The integration of generative artificial intelligence powered by large language model into accounting information system can enable organization to detect unusual or suspicious transactions that can indicate fraud
Digital risk management information system	**DRMIS2:** The integration of generative artificial intelligence powered by large language model into accounting information system can enable organization to monitor financial data in real time, identify and alert authorities to potential issues
	DRMIS3: The integration of generative artificial intelligence powered by large language model into

		accounting information system can enable organization to detect non-financial risk area.
	Control environment	**CE1:** Management establishes organizational hierarchies, reporting structures, and explicit responsibilities and obligations to accomplish sustainable development goals and objectives, with the assistance of environmentally friendly technologies.
		CE2: The code of conduct, along with other standards, specifically prohibits management from bypassing internal controls.
		CE3: The organizational structure is well-suited to accommodate the size and complexity of the organization.
Sustainable green internal control system	Risk assessment	**RA1:** The organization utilizes environmentally-friendly technologies to consistently assess its susceptibility to fraudulent conduct and the potential ramifications it could have on its activities.
		RA2: The organization establishes objectives in a way that allows for the identification and assessment of risks that could jeopardize the attainment of sustainable development goals.
		RA3: The organization utilizes environmentally-friendly technologies to identify and assess modifications that could have a substantial impact on the internal control system.
	Control activities	**CA1:** Evaluations of control activities are conducted at various levels across the organization.
		CA2: The organization selects and nurtures control mechanisms that effectively mitigate risks to an acceptable level in order to accomplish sustainable development goals.
		CA3: The organization selects and improves comprehensive control methods for technology to enable the achievement of sustainable development goals.
	Information and	**IAC1:** The organization enforces rules to ensure the timely and relevant distribution of information to external entities.

	Communication	**IAC2:** The organization obtains or creates and uses relevant, high-quality information to support the functioning of internal control.
		IAC3: To streamline the functioning of internal control, the organization internally disseminates information regarding the goals and duties of internal control.
	Monitoring	**MON1:** The organization methodically selects, nurtures, and carries out ongoing and/or separate evaluations to determine the presence and effectiveness of the components of internal control.
		MON2: The organization expeditiously evaluates and notifies pertinent persons regarding any internal control deficiencies that require attention.
		MON3: The organization internally shares vital information, such as goals and responsibilities, which is crucial for facilitating the functioning of internal control.
Quality of digital sustainability reporting	Predictive value	**PV1:** The information from our organizations' digital sustainability reporting is reliable enough to help investors make informed judgments.
		PV2: The information from our organizations' digital sustainability reporting is reliable enough to let stakeholders make informed decisions.
		PV3: The information from our organizations' digital sustainability reporting is reliable enough to accurately predict future results.
	Confirmatory value	**CV1:** The information on digital sustainability reporting is reliable enough to assess the organization's implementation of its plan.
		CV2: The data supplied in digital sustainability reporting is reliable enough to assess the organization's performance.
		CV3: The quality of being fair is seen in the production and presentation of digital sustainability reporting.
	Clarity	**CL1:** The digital sustainability reporting provides clear, readily available, and practical information for the organization's different stakeholders.

	CL2: Digital sustainability reporting encompasses all activities of organizations.
	CL3: The information provided in digital sustainability reporting is comprehensively analyzed and presented in detail, including both qualitative and quantitative aspects.
	NEU1: Digital sustainability reporting provides objective information that is devoid of personal biases or subjective judgments.
Neutral	**NEU2:** The information provided in digital sustainability reporting is equitable and unbiased.
	NEU3: Digital sustainability reporting is characterized by its impartiality.
	ACC1: Information presented in digital sustainability reporting is accurate and unbiased.
Accuracy	**ACC2:** Digital sustainability reporting information is devoid of any substantial errors.
	ACC3: Digital sustainability reporting offers adequate detail and precision for stakeholders to assess the organizational performance.
	CO1: Digital sustainability reporting provides stakeholders with a thorough comprehension of performance in regard to past goals and outcomes achieved over a specific timeframe.
Comparability	**CO2:** Digital sustainability reporting enables the examination of alterations in the organization's performance over a period of time by providing relevant information.
	CO3: Digital sustainability reporting enables the comparison of information across different organizations.
Verifiability	**VE1:** Accounting documents and other relevant records are stored and maintained in compliance with legal regulations.
	VE2: The data and techniques used to create digital sustainability reporting are collected, documented, combined, analyzed, and disclosed to confirm their accuracy and evaluate the importance and relevance of the information.

	VE3: The information and data entered into the digital sustainability reporting system are supported by internal controls or documentation that can be examined by persons other than the persons who prepare and present the report.
Timeliness	**TI1:** Our organization's digital sustainability reporting is regularly recorded and rapidly revised to accurately represent all operational activities.
	TI2: Digital sustainability reporting is routinely produced and given promptly to allow stakeholders to contribute their input on decisions.
	TI3: The digital sustainability reporting for our organization consistently provides valuable and easily understandable information.

Sample selection, sampling technique. The determination of the sample size depends mostly on the specific circumstances of the questionnaire survey, considering parameters such as the questioned population, budget limitations, and acceptable error rates (Wang et al., 2024). This study employed a hybrid approach, utilizing both convenience and snowball sampling techniques. Convenience sampling is most effective when the individuals are very heterogeneous and have the ability to reside in any location. Additionally, this approach effectively conserves both time and financial resources, which are crucial elements (Taherdoost, 2016). Researchers often prefer convenience sampling in the initial stages of survey research due to its expediency (Speak et al., 2018) and ease of data collection (Rahman, 2023). In the meanwhile, snowball sampling has the advantage of reducing the time and cost needed to gather a diverse and adequately sized sample of participants from a given target population (Sadler et al., 2010). An additional advantage of snowball sampling occurs when the desired participants of a study are so thoroughly assimilated into the larger society that it becomes challenging to distinguish individual members of the group (Gama et al., 2017). group informants can assist in identifying persons who meet the possibly eligible requirements and are

genuinely part of the specific group being studied (Sadler et al., 2010). This is particularly relevant when the study's eligibility criteria include attributes that certain individuals see as very private (Gama et al., 2017). Furthermore, snowball sampling has the distinct benefit of fostering a sense of trust among possible participants, hence enhancing the probability of the selected individual consenting to engage in a conversation with the researcher (Sadler et al., 2010). As such, snowball sampling is highly successful for reaching groups who are difficult to access or are considered "hidden" (Hadland et al., 2014). This method leverages existing social networks of individuals who possess the specific qualities of interest (Hadland et al., 2014). Taken together, a sampling technique that integrated many methods to address difficulties such as nonparticipation and difficulty in identifying a target demographic was implemented and advocated to involve populations that were difficult to reach. The study's target informants were accountants employed by PSOs. Prior to data collection in every PSO, consent was obtained from the leaders in order to secure optimal participation from possible participants. An agreement was made to allow the sharing and publication of acquired data in an anonymized manner for research purposes. This sample size also satisfies the "10 times rule" approach, which is a commonly used method for estimating the minimum sample size in PLS-SEM. This method was based on the assumption that the sample size should be at least 10 times larger than the maximum number of connections between latent variables in the inner or outer model (Sarstedt et al., 2022). In order to address the issue of non-random sampling, the current study made an effort to obtain a larger sample size, as a larger sample size is more likely to decrease any statistical biases (Ahamed et al., 2024).

Past: adventure in the Year 2023. The hardcopy questionnaire was circulated directly to respondents. This strategy was considered in order to provide an opportunity for a wide variety of subjects to participate in the survey, to encompass a diverse range of topics in the data-set, to achieve a high response rate, and to minimize sampling bias. An enhanced follow-up approach was implemented

by utilizing telephone reminders in order to get a higher response rate. The procurement process was conducted from the end of January 2023 to the end of June 2023. After discarding invalid responses, the total number of usable surveys received was 712, resulting in a data loss rate of 14.22 percent.

Present: adventure in the Year 2024. The questionnaire that was utilized in the initial field survey was circulated to the participants extensively during this period. The hardcopy questionnaire was circulated directly to respondents. This strategy was considered in order to provide an opportunity for a wide variety of subjects to participate in the survey, to encompass a diverse range of topics in the data-set, to achieve a high response rate, and to minimize sampling bias. An enhanced follow-up approach was implemented by utilizing telephone reminders in order to get a higher response rate. The procurement process was conducted from the middle of November 2023 to the middle of May 2024. After discarding invalid responses, the total number of usable surveys received was 923, resulting in a data loss rate of 16.10 percent.

The sociodemographic characteristics of the participants, which were collected in two distinct waves, were depicted in Table 3. Two distinct phases are involved in the application of PLS-SEM to multivariate statistical analysis. The measurement model is initially assessed, and the structural model is subsequently analyzed using SmartPLS 4.1.0.3. A total of 10,000 bootstrap samples were implemented to guarantee precision. The PLS-SEM method, known as partial least squares structural equation modeling, was considered as currently extensively utilized across several fields such as business, economics, and computer science for the estimation of intricate models (Sarstedt et al., 2023). Academicians and practitioners utilizing PLS-SEM have the ability to estimate models using conceptual concepts and possess a diverse collection of verified metrics, decision-trees, and checklists to assess their explanatory power and correctness (i.e., Guenther et al., 2023; Hair et al., 2022; Sharma et al., 2023). When aiming to make predictions in exploratory research, the ideal statistical approach was PLS-SEM (Hair et al., 2022).

Based on the perspectives of Hair et al. (2022), PLSSEM was the recommended statistical approach when the model includes higher-order constructs. As ADA, SGICS, and QDSR were considered higher-order constructs, which further supported the effectiveness of PLS-SEM in the current investigation. Additionally, due to the inclusion of several measurement items in our model, it was important to estimate measurement error using PLS-SEM. This approach differs from using total scores or averages in regression, as discussed by Sarstedt et al. (2020). Moreover, PLS-SEM was chosen because to its capacity to assess the explanatory and predictive capabilities of the proposed model (Sarstedt et al., 2023). In doing so, the degree to which increased levels of predictors would lead to elevated levels of the outcome (Richter & Hauff, 2022).

Table 3. **Demographic information**

Demographic Profile	Model 1 (Sample size = 712)		Model 2 (Sample size = 923)	
	Usable Responses	Weight (%)	Usable Responses	Weight (%)
Gender				
Male	289	40.59	397	43.01
Female	423	59.41	526	56.99
Age				
Below 30	58	8.15	73	7.91
31 – 40	341	47.89	401	43.45
41 – 50	287	40.31	392	42.47
Above 51	26	3.65	57	6.17
Experience (years)				
Below 10	34	4.78	59	6.39
10 – Below 20	659	92.56	819	88.73
20 – Below 30	19	2.66	45	4.88
Education				
Undergraduate	675	94.80	877	95.02

Postgraduate	37	5.20	46	4.98

Common bias method. Podsakoff et al. (2012) proposed two methods to decrease the unpredictability linked to the often-used common method bias (CMB). Two approaches utilized comprised of a procedural treatment and a statistical treatment. The initial approach was a proactive tactic that entailed guaranteeing the secrecy of the participants, integrating explicit reverse clauses (retranslation), and separating the data sources for the variables that were independent and dependent. In order to ensure confidentiality, the participants were assured that their identities would remain anonymous. Additionally, these participants were convinced that there were no right or wrong responses in the questionnaire (Leong et al., 2020). The second approach entailed utilizing statistical analytics. The Harman's single-factor test was employed to achieve statistical control. The un-rotated exploratory factor analysis conducted using SPSS indicated that the highest amount of covariance explained by a single component was 10.669% for Model 1 and 10.672% for Model 2, which were much lower than the cutoff value of 50%. Therefore, there was no justification for being worried about the presence of common technique bias in this study.

The measurement model assessment. Building on the perspectives of Hair et al. (2024), it has been generally acknowledged that items should have outer loadings that exceed 0.7 in the context of establishing convergent validity. The convergent validity of the constructs was further supported by the fact that the average variance extracted (AVE) for the constructs exceeded 0.5, which was consistent with the recommendation of Hair et al. (2024). A criterion applied to evaluate the quality of a measure was composite reliability, as defined by Hair et al. (2024). Responses that fell within the 0.70 to 0.95 range suggested that the reliability was satisfactory to outstanding. Cronbach's alpha evaluates internal consistency reliability by employing thresholds that were comparable to composite reliability. Furthermore, Dijkstra and Henseler (2015) introduced an additional reliability

coefficient, ρA, which served as a systematic and precise alternative. The threshold score of 0.70 should not be exceeded by the value of ρA (Dijkstra & Henseler, 2015).

The reliability and robustness of the measurement model were achieved by both Model 1 and Model 2, as evidenced by the appropriate detail of convergent validity in Table 4 and Table 5. To put it simply, these results verified the appropriateness of the measurement model both in the Year 2023 and the Year 2024.

Table 4. Results summary of Convergent validity and Construct reliability

Constructs and operationalization		Model 1 (Year 2023)					Inference
		Convergent validity		Construct reliability			
		Factor Loadings	AVE	Cronbach's Alpha	Composite Reliability	ρA	
Accounting data analytics	**ADA**						
Accounting analysis system	*AAS*	0.869 - 0.886	0.771	0.851	0.910	0.852	Retained
Accounting decision support system	*ADSS*	0.852 - 0.874	0.741	0.825	0.896	0.826	Retained
Performance measurement information system	*PEIS*	0.794 - 0.823	0.655	0.738	0.851	0.742	Retained
Performance management information system	*PAIS*	0.805 - 0.838	0.668	0.752	0.858	0.753	Retained
Digital risk management information system	*DRMIS*	0.816 - 0.860	0.707	0.793	0.878	0.796	Retained
Sustainable green internal control system	**SGICS**						
Control Environment	*CE*	0.796 - 0.819	0.651	0.732	0.848	0.733	Retained
Risk Assessment	*RA*	0.772 - 0.837	0.654	0.739	0.850	0.755	Retained
Control Activities	*CA*	0.821 - 0.857	0.698	0.785	0.874	0.795	Retained
Information and Communication	*IAC*	0.801 - 0.823	0.659	0.742	0.853	0.743	Retained

Monitoring	*MON*	0.791 - 0.884	0.728	0.815	0.889	0.842	Retained
Quality of digital sustainability reporting	**QDSR**						
Predictive value	*PV*	0.858 - 0.881	0.754	0.837	0.902	0.838	Retained
Confirmatory value	*CV*	0.828 - 0.839	0.698	0.784	0.874	0.786	Retained
Clarity	*CL*	0.786 - 0.819	0.650	0.731	0.848	0.733	Retained
Neutral	*NEU*	0.852 - 0.860	0.734	0.819	0.892	0.821	Retained
Accuracy	*ACC*	0.826 - 0.882	0.727	0.812	0.889	0.817	Retained
Comparability	*CO*	0.815 - 0.863	0.704	0.789	0.877	0.790	Retained
Verifiability	*VE*	0.733 - 0.809	0.611	0.684	0.824	0.695	Retained
Timeliness	*TI*	0.770 - 0.838	0.646	0.726	0.845	0.732	Retained

Table 5. Results summary of Convergent validity and Construct reliability

Constructs and operationalization		Model 2 (Year 2024)					Inference
		Convergent validity		Construct reliability			
		Factor Loadings	AVE	Cronbach's Alpha	Composite Reliability	ρA	
Accounting data analytics	**ADA**						
Accounting analysis system	*AAS*	0.874 - 0.890	0.778	0.858	0.913	0.858	Retained
Accounting decision support system	*ADSS*	0.844 - 0.870	0.736	0.821	0.893	0.821	Retained
Performance measurement information system	*PEIS*	0.802 - 0.822	0.664	0.748	0.856	0.748	Retained
Performance management information system	*PAIS*	0.797 - 0.836	0.660	0.742	0.853	0.744	Retained
Digital risk management information system	*DRMIS*	0.821 - 0.856	0.709	0.794	0.879	0.797	Retained
Sustainable green internal control system	**SGICS**						
Control Environment	*CE*	0.801 - 0.816	0.649	0.730	0.847	0.730	Retained

Risk Assessment	*RA*	0.775 - 0.832	0.640	0.721	0.842	0.731	Retained
Control Activities	*CA*	0.830 - 0.853	0.704	0.790	0.877	0.796	Retained
Information and Communication	*IAC*	0.794 - 0.828	0.662	0.745	0.854	0.746	Retained
Monitoring	*MON*	0.789 - 0.886	0.725	0.812	0.888	0.838	Retained
Quality of digital sustainability reporting	**QDSR**						
Predictive value	*PV*	0.846 - 0.870	0.733	0.818	0.892	0.819	Retained
Confirmatory value	*CV*	0.837 - 0.841	0.705	0.791	0.878	0.793	Retained
Clarity	*CL*	0.806 - 0.814	0.656	0.739	0.851	0.739	Retained
Neutral	*NEU*	0.846 - 0.863	0.732	0.818	0.891	0.823	Retained
Accuracy	*ACC*	0.839 - 0.881	0.732	0.817	0.891	0.821	Retained
Comparability	*CO*	0.811 - 0.864	0.698	0.783	0.874	0.784	Retained
Verifiability	*VE*	0.763 - 0.808	0.617	0.690	0.829	0.692	Retained
Timeliness	*TI*	0.778 - 0.820	0.642	0.722	0.843	0.725	Retained

This study involved an assessment of the Fornell-Larcker criterion and heterotrait-monotrait ratio (HTMT) to determine their effectiveness in measuring discriminant validity. Table 5 showed that the study's constructs had an AVE square root that was greater than the intercorrelation. This met the condition set by Fornell-Larcker (1981). The findings presented in Table 6 indicated that the constructs examined in this study were clearly separate from each other.

Table 6. Results summary of Discriminant validity using Fornell–Larcker process

	Model 1 (Year 2023)																	
	AAS	ACC	ADSS	CA	CE	CL	CO	CV	DRMIS	ICA	MON	NEU	PAIS	PEIS	PV	RA	TI	VE
AAS	0.878																	
ACC	0.020	0.853																
ADSS	0.260	0.120	0.861															

CA	0.113	0.041	0.129	0.836														
CE	0.278	0.132	0.195	0.245	0.807													
CL	0.103	0.247	0.106	0.072	0.270	0.806												
CO	0.098	0.173	0.136	0.064	0.246	0.169	0.839											
CV	0.055	0.236	0.168	0.062	0.155	0.173	0.256	0.835										
DRMIS	0.261	0.158	0.175	0.040	0.174	0.160	0.227	0.150	0.841									
ICA	0.118	-0.007	0.008	0.106	0.275	0.101	0.110	0.049	0.032	0.812								
MON	0.263	0.023	0.106	0.069	0.047	0.090	0.088	0.093	0.117	0.056	0.853							
NEU	0.092	0.149	0.083	-0.029	0.113	0.317	0.101	0.061	0.093	-0.022	0.024	0.857						
PAIS	0.230	-0.051	0.083	0.003	0.083	0.026	0.039	0.024	0.044	0.039	0.042	0.028	0.817					
PEIS	0.198	0.032	0.081	0.060	0.122	0.098	0.092	0.171	0.097	0.056	0.048	0.041	0.073	0.810				
PV	0.298	0.279	0.164	0.057	0.366	0.297	0.331	0.296	0.211	0.077	0.123	0.181	0.065	0.102	0.868			
RA	0.131	0.019	0.048	0.058	0.236	0.028	0.027	0.018	0.002	0.128	-0.017	-0.011	0.045	0.011	0.045	0.809		
TI	0.004	0.161	0.104	0.077	0.142	0.097	0.311	0.089	0.133	0.058	0.108	0.094	0.009	0.034	0.178	-0.061	0.804	
VE	0.101	0.047	0.014	0.007	0.133	0.095	0.326	0.086	0.032	0.072	0.026	0.078	0.022	-0.001	0.163	0.066	0.036	0.781

Model 2

(Year 2024)

	AAS	**ACC**	**ADSS**	**CA**	**CE**	**CL**	**CO**	**CV**	**DRMIS**	**IAC**	**MON**	**NEU**	**PAIS**	**PEIS**	**PV**	**RA**	**TI**	**VE**
AAS	0.882																	
ACC	0.009	0.856																
ADSS	0.288	0.117	0.858															
CA	0.115	0.051	0.137	0.839														
CE	0.284	0.136	0.198	0.235	0.806													
CL	0.100	0.267	0.096	0.076	0.261	0.810												
CO	0.100	0.178	0.139	0.094	0.205	0.149	0.835											
CV	0.084	0.260	0.172	0.103	0.161	0.189	0.257	0.840										
DRMIS	0.259	0.146	0.191	0.090	0.169	0.147	0.216	0.152	0.842									
IAC	0.129	-0.003	0.013	0.088	0.268	0.089	0.076	0.077	0.035	0.814								
MON	0.258	0.033	0.124	0.068	0.066	0.072	0.094	0.085	0.144	0.049	0.852							
NEU	0.071	0.143	0.060	-0.018	0.131	0.327	0.062	0.035	0.085	-0.021	0.040	0.856						
PAIS	0.271	-0.038	0.120	0.016	0.088	0.024	0.061	0.050	0.069	0.048	0.076	0.013	0.812					
PEIS	0.227	0.043	0.106	0.068	0.136	0.127	0.101	0.179	0.123	0.032	0.067	0.022	0.090	0.815				
PV	0.287	0.288	0.172	0.053	0.337	0.285	0.301	0.297	0.192	0.097	0.137	0.164	0.077	0.114	0.856			
RA	0.131	0.022	0.032	0.061	0.223	0.037	0.053	0.043	0.003	0.118	-0.009	-0.001	0.052	0.048	0.038	0.800		
TI	0.003	0.162	0.093	0.076	0.122	0.108	0.310	0.098	0.150	0.040	0.120	0.084	0.022	0.039	0.143	-0.042	0.802	
VE	0.108	0.038	0.023	0.047	0.114	0.083	0.313	0.102	0.044	0.043	0.038	0.068	0.022	0.013	0.153	0.048	0.044	0.786

According to Hair et al. (2024), the HTMT ratios were significantly below 0.85, as shown in **Table 7**. All the elements in the suggested model shown discriminant validity for the empirical data during both the **Year 2023** and the **Year 2024**.

Table 7. Results summary for discriminant validity on Heterotrait–Monotrait ratio

Model 1

(Year 2023)

	AAS	ACC	ADSS	CA	CE	CL	CO	CV	DRMIS	ICA	MON	NEU	PAIS	PEIS	PV	RA	TI	VE
AAS																		
ACC	0.026																	
ADSS	0.310	0.145																
CA	0.132	0.073	0.156															
CE	0.351	0.171	0.251	0.316														
CL	0.132	0.321	0.136	0.097	0.368													
CO	0.119	0.215	0.168	0.106	0.323	0.222												
CV	0.067	0.294	0.210	0.083	0.202	0.224	0.323											
DRMIS	0.315	0.192	0.216	0.065	0.228	0.210	0.283	0.187										
ICA	0.148	0.029	0.028	0.133	0.372	0.136	0.145	0.064	0.059									
MON	0.316	0.078	0.127	0.080	0.062	0.110	0.111	0.114	0.133	0.068								
NEU	0.112	0.182	0.101	0.048	0.145	0.410	0.124	0.074	0.115	0.040	0.075							
PAIS	0.287	0.082	0.105	0.045	0.113	0.059	0.056	0.066	0.057	0.064	0.053	0.044						
PEIS	0.246	0.057	0.103	0.077	0.169	0.146	0.123	0.225	0.123	0.078	0.065	0.063	0.096					
PV	0.353	0.337	0.198	0.095	0.467	0.377	0.407	0.364	0.259	0.102	0.149	0.219	0.083	0.131				
RA	0.161	0.056	0.062	0.072	0.309	0.062	0.039	0.042	0.030	0.169	0.050	0.044	0.071	0.022	0.055			
TI	0.038	0.209	0.134	0.112	0.195	0.130	0.410	0.117	0.172	0.080	0.135	0.123	0.054	0.058	0.225	0.092		
VE	0.131	0.059	0.028	0.056	0.183	0.134	0.437	0.113	0.060	0.096	0.066	0.100	0.049	0.068	0.206	0.092	0.062	

Model 2

(Year 2024)

	AAS	ACC	ADSS	CA	CE	CL	CO	CV	DRMIS	IAC	MON	NEU	PAIS	PEIS	PV	RA	TI	VE
AAS																		
ACC	0.023																	
ADSS	0.343	0.142																
CA	0.136	0.081	0.167															
CE	0.358	0.175	0.257	0.306														
CL	0.127	0.345	0.122	0.100	0.354													
CO	0.121	0.222	0.173	0.120	0.271	0.197												
CV	0.101	0.321	0.215	0.125	0.211	0.245	0.325											
DRMIS	0.313	0.178	0.237	0.109	0.221	0.191	0.272	0.190										
IAC	0.160	0.024	0.029	0.112	0.362	0.118	0.099	0.100	0.059									
MON	0.312	0.087	0.152	0.077	0.080	0.085	0.118	0.100	0.168	0.059								
NEU	0.091	0.174	0.075	0.042	0.168	0.421	0.075	0.052	0.105	0.026	0.066							
PAIS	0.338	0.056	0.154	0.050	0.120	0.041	0.080	0.085	0.089	0.064	0.097	0.032						
PEIS	0.281	0.066	0.136	0.087	0.184	0.173	0.134	0.232	0.158	0.044	0.083	0.045	0.120					
PV	0.343	0.351	0.210	0.079	0.436	0.364	0.375	0.368	0.237	0.122	0.167	0.200	0.098	0.144				
RA	0.165	0.047	0.047	0.079	0.300	0.057	0.069	0.063	0.035	0.159	0.047	0.040	0.071	0.066	0.050			
TI	0.036	0.211	0.120	0.112	0.167	0.147	0.411	0.129	0.195	0.054	0.152	0.108	0.038	0.058	0.184	0.073		
VE	0.141	0.050	0.033	0.064	0.160	0.116	0.424	0.137	0.057	0.067	0.074	0.088	0.051	0.049	0.202	0.070	0.060	

Building on the perspectives of Kock (2015), in order for a model to be pondered unbiased, the variance inflation factor of all items (VIFs) must be equal to or less than 3.3. Every VIF in both two models (i.e., in Year 2023 and Year 2024) in this study obtained the values less than 3.3. The bootstrapping method was employed in order to examine whether the path coefficients were significant. The procedure entailed the utilization of percentile bootstrapping, a two-tailed test, a 0.05 significance threshold, and the execution of 10,000 resamples.

Concerning to Model 1 (Year 2023), the results of path analysis of SEM in **Table 8** and **Figure 3** brought to light that ADA was authenticated to significantly and positively impact QDSR (H1; β= 0.253, t-value = 6.961; p-value = 0.000) and SGICS (H2; β= 0.319, t-value = 8.201; p-value = 0.000). In the same vein, SGICS was confirmed to significantly and positively impact QDSR (H1; β= 0.223, t-value = 5.876; p-value = 0.000). Besides, the interconnection between ADA and QDSR was partially mediated by QDSR (t-value = 4.679; p-value = 0.000). Thus, all of the three hypotheses were supported by the acquired outcomes. The R^2 was 0.149 for QDSR and 0.102 for SGICS. The analysis disclosed that ADA had small effect on SGICS (0.067). In the same vein, SGICS had a small effect size on QDSR (0.052). Conversely, SGICS was reported to have medium effect size on QDSR (0.114). This study also fortified gratifying predictive relevance as the Q^2 values were 0.029 for QDSR and 0.020 for SGICS which was above zero (Hair et al., 2024).

Concerning to Model 2 (Year 2024), the results of path analysis of SEM in **Table 9** and **Figure 4** brought to light that ADA was authenticated to significantly and positively impact QDSR (H1; β= 0.236, t-value = 7.421; p-value = 0.000) and SGICS (H2; β= 0.338, t-value = 10.205; p-value = 0.000). In the same vein, SGICS was confirmed to significantly and positively impact QDSR (H1; β= 0.232, t-value = 7.037; p-value = 0.000). Besides, the interconnection between ADA and QDSR was partially mediated by QDSR (t-value = 5.676; p-value = 0.000). Thus, all of the three hypotheses were supported by the acquired outcomes. The R^2 was 0.147 for QDSR and 0.114 for SGICS. The analysis disclosed that ADA had small effect on

SGICS (0.058). In the same vein, SGICS had a small effect size on QDSR (0.056). Conversely, SGICS was reported to have medium effect size on QDSR (0.129). This study also fortified gratifying predictive relevance as the Q^2 values were 0.028 for QDSR and 0.022 for SGICS which was above zero (Hair et al., 2024).

Table 8. Structural coefficients (β) of the hypothesized model

Relevant path	Model 1 Year 2023					
	Path coefficient	SE	95% Confidence interval	VIF	t-value	p-value
Direct effect						
ADA ➔ QDSR	0.253	0.036	[0.181 - 0.323]	1.114	6.961	0.000
ADA ➔ SGICS	0.319	0.039	[0.235 - 0.390]	1.000	8.201	0.000
SGICS ➔ QDSR	0.223	0.038	[0.146 - 0.294]	1.114	5.876	0.000
Indirect effect						
ADA ➔ SGICS ➔ QDSR	0.071	0.015	[0.044 - 0.103]	-	4.679	0.000
R^2	$R^2_{SGICS} = 0.102$; $R^2_{QDSR} = 0.149$					
f^2	$f^2_{ADA \Rightarrow SGICS} = 0.114$; $f^2_{ADA \Rightarrow QDSR} = 0.067$; $f^2_{SGICS \Rightarrow QDSR} = 0.052$					
Q^2	$Q^2_{SGICS} = 0.020$; $Q^2_{QDSR} = 0.029$					

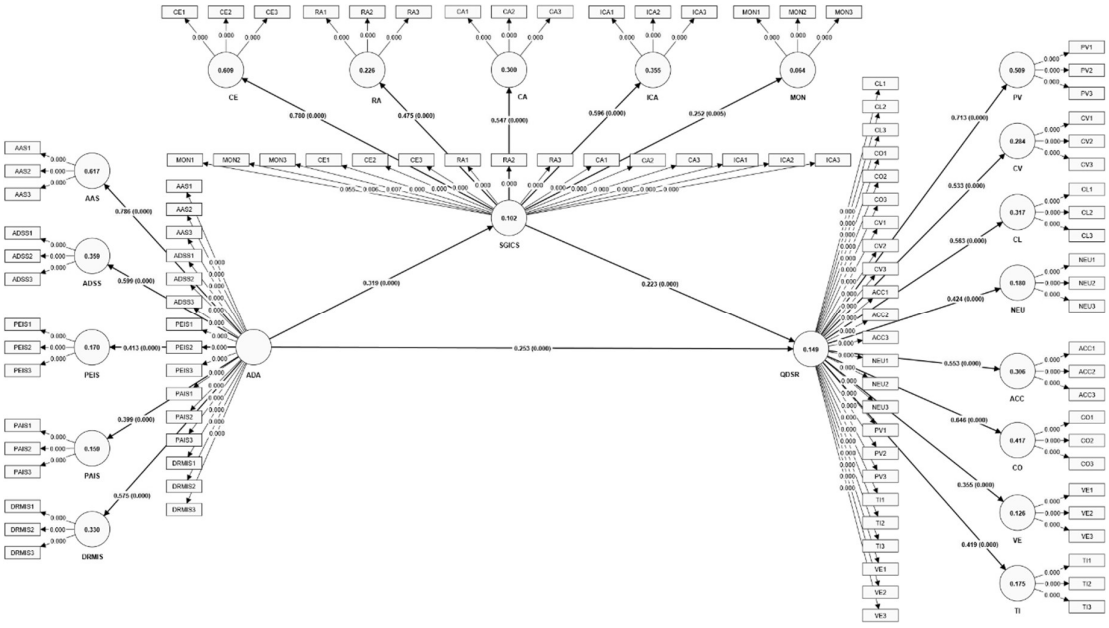

Figure 3. Diagram of structural model extracted from SmartPLS 4.1.0.3 based on the empirical data collection in 2023.

Table 9. Structural coefficients (β) of the hypothesized model

Relevant path	Model 2 Year 2024

	Path coefficient	SE	95% Confidence interval	VIF	t-value	p-value
Direct effect						
ADA ➔ QDSR	0.236	0.032	[0.171 - 0.297]	1.129	7.421	0.000
ADA ➔ SGICS	0.338	0.033	[0.268 - 0.399]	1.000	10.205	0.000
SGICS ➔ QDSR	0.232	0.033	[0.166 - 0.295]	1.129	7.037	0.000
Indirect effect						
ADA ➔ SGICS ➔ QDSR	0.078	0.014	[0.053 - 0.107]	-	5.676	0.000
R^2	$R^2_{SGICS} = 0.114$; $R^2_{QDSR} = 0.147$					
f^2	$f^2_{ADA \Rightarrow SGICS} = 0.129$; $f^2_{ADA \Rightarrow QDSR} = 0.058$; $f^2_{SGICS \Rightarrow QDSR} = 0.056$					
Q^2	$Q^2_{SGICS} = 0.022$; $Q^2_{QDSR} = 0.028$					

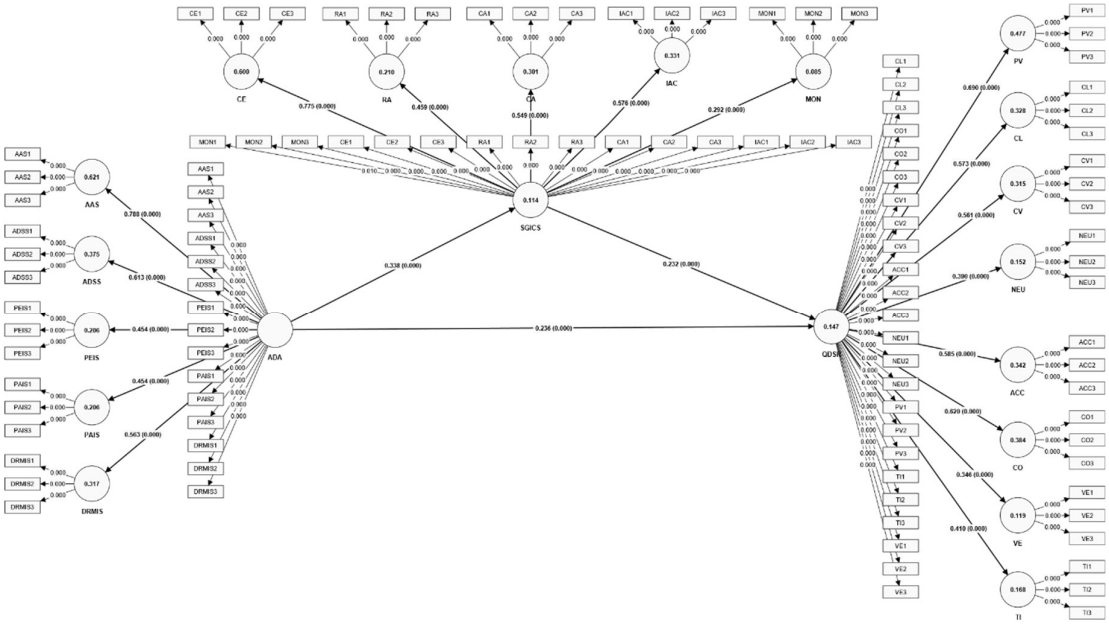

Figure 4. Diagram of structural model extracted from SmartPLS 4.1.0.3 based on the empirical data collection in 2024.

SUMMARY OF CHAPTER 3

The research method and materials employed to achieve the research objectives are clearly presented in this chapter through the research framework and research process. The research results are also be presented in this chapter.

CHAPTER 4. CONCLUSION

This part concludes the current research by presenting implications for theory and practice, while also summarizing many inherent shortcomings that leave opportunities for future investigation.

4.1. Conclusion

The present publication formulates and corroborates a conceptual framework that emphasizes the relationship between ADA and QDSR. Furthermore, it seeks to analyze how the SGICS enhances the connection between ADA and QDSR. The present article utilized a tripartite technique consisting of expert interviews, a literature review, and a self-administered survey, executed in sequential order. The qualitative methodology employed to ascertain the measuring scales and pertinent issues first comprised conducting many semi-structured interviews with experts and performing a comprehensive review of the relevant literature. During the quantitative phase, statistical data were gathered by two-wave paper-and-pencil surveys administered to participants in Vietnamese public sector organizations. The poll employed snowball and convenience sampling techniques. The data analysis employed the PLS-SEM method using SmartPLS 4.1.0.3. The statistical findings confirmed the substantial positive correlation between ADA and QDSR. This relationship was partially facilitated by SGICS. Firstly, the current research demonstrates a newfangled analysis of the antecedents that drive the achievement of higher quality in sustainability information report within an under-researched context of PSO in a developing country. In doing so, the accumulation of scientific insights in this realm will provide an auspicious avenue for enlarging the relevance of the formulation and operationalization in sustainability information report studies in PSOs, which are conventionally positive and outcome-oriented. Secondly, drawing on the theoretical base for the sustainability information report in this research, PSOs can obtain a fine-grained comprehension on what sustainability information report means to their organizations. Thirdly, the leaders in PSOs can benefit greatly from

understanding the relationships of enablers and identifying key readiness enablers before investing heavily in the implementation of sustainability information report as this research also recommended that prerequisite strategic measures to take decisions in term of sustainability information report and in formulating the future action plans. Fourthly, the obtained findings in this research will contribute to building the sense of community on sustainability information report to bring public value and benefits for service users and the broader society. Last but not least, this research is a groundbreaking effort to offer newer managerial and operational pointers and suggests a roadmap to generate targeted strategies, at the policy degree, regarding sustainability information report implementation to policymakers, at the local and national levels, which could yield fruitful benefits in the long run.

4.2. Implication

4.2.1. Implication for theory

It was evident that ADA induced significant and positive effect on QDSR throughout the two periods of time (Year 2023 and Year 2024). This academic work may be the first of its kind to shed light on the unique impacts of ADA on QDSR, according to the researchers' best knowledge. On one side, this outcome deepened insights on digital sustainability reporting implementation in PSOs. Adding to this, the results of this study broadened the findings on how artificial intelligence impact sustainability reporting conducted by (de Villiers et al., 2024). On the other hand, this acquired outcomes of this research widened the current frontier of knowledges on the potential of generative artificial intelligence based on large langue model on accounting information system. An accounting information system that is enhanced by generative artificial intelligence based on large language model will enable PSO to collect, process, analyze, and track both structured and unstructured data to accurately measure and visually represent operational information and trends in a highly efficient and effective manner. Indeed, artificial intelligence is highly proficient in gathering and examining extensive quantities of data from many origins,

which is essential for thorough digital sustainability reporting. Precision in digital sustainability reporting is of utmost importance as it serves as the foundation for strategic decision-making and adherence to regulatory criteria. Artificial intelligence is capable of detecting patterns, trends, and abnormalities in both financial and non-financial data, which can indicate the presence of fraud or other irregularities. Artificial intelligence employs predictive capacities to forecast and reduce forthcoming dangers by analyzing past patterns and data (Qatawneh, 2024). Artificial intelligence technologies play a crucial role in enhancing the accessibility and comprehensibility of digital sustainability reporting for a wide range of people. The utilization of artificial intelligence has facilitated the development of sophisticated data visualization tools and interactive platforms. These technologies empower stakeholders to actively engage with the data, resulting in more informed and inclusive decision-making processes. Artificial intelligence enables real-time reporting, guaranteeing that all parties involved have prompt access to pertinent data, thereby improving transparency.

The statistical outcomes also revealed that SGICS acted as a partial mediator in the relationship between ADA and QDSR throughout the two periods of time (Year 2023 and Year 2024). According to researchers, this scientific endeavor may be among one of the first to offer novel and important insights into the unique impacts of SGICS as a mediator in the interconnection between ADA and QDSR. In order to avoid or reduce the potential risks that could hinder the goal of providing timely and appropriate sustainability reports, management has the capacity to develop control measures (Olsen, 2023). Internal controls refer to a set of norms and procedures that assist a corporation in adhering to laws and regulations, enhancing operational efficiency and effectiveness, and ensuring reliable financial reporting (Hazzaa et al., 2022). SGICS refers to the integration SDGs and green innovation into internal control practices of an organization to manage risks in term of sustainable development implementation and ensure that the organization achieves green

innovation. The implementation of SGICS would enable PSO to utilize ADA to enhance and optimize QDSR.

Moreover, the obtained finding in relation to the interconnection between ADA and SGICS in this research enlarged the observations reported in previous studies on the relationship between accounting information system and internal control system (i.e., Lawita, 2020; Alrabei, 2021; Hadiwijaya et al., 2020). Building on the perspectives of Hadiwijaya et al. (2020), an accounting information system includes control elements that influence the management's ability to perform control within the internal control system architecture. An accounting information system that is enhanced by generative artificial intelligence based on a large language model will enable PSO to collect, process, analyze, and track both structured and unstructured data to accurately measure and visually represent operational information and trends in a highly efficient and effective manner to control the operations of the organization.

4.2.2. Implication for practice

This empirical study provided several useful managerial implications. The findings of this study provide pragmatic recommendations for PSO. Prioritizing the significance of the ADA and the advantages it provides for SGICS in PSOs is crucial for improving and advancing QDSRs. Therefore, it is recommended to simultaneously implement the potential solutions of the ADA. All PSO leaders must prioritize the following solutions: improving infrastructure and technological installations to facilitate communication between industries, allocating appropriate budgets and advanced technologies to modernize accounting processes, and involving accounting staff in the development and implementation of accounting information systems as part of digital transformations. Greater attention should be focused on the development of ongoing educational and training initiatives for accounting staff that are specifically relevant to the ADA. Furthermore, this study underscored the importance of SGICS. Internal control methods serve to protect an

organizations' assets, enhance its financial and operational performance, and ensure compliance with policies (Hoai et al., 2022; Omar & Yussuf, 2021). Therefore, it is imperative for PSO to encourage the improvement of internal control systems, as the effectiveness and excellence of these systems are crucial for an organization's survival. In order to improve operational efficiency and effectiveness, the PSO must adopt, design, and execute proactive SGICS.

Policymakers and government influencers have made significant contributions to the process of digital transformation PSOs. With government support, PSOs would be provided with the necessary resources and determination to overcome the challenges presented by digitization. This objective might be accomplished by the government's deployment of suitable regulations, incentives, and initiatives, along with offering advice and assistance at every level of PSO digitalization. The government might further bolster PSOs by offering public officials access to digital education or training. Simultaneously, the government might offer assistance to PSOs in creating a digital learning and training platform for their employees, thereby allowing the PSO to save expenses related to hiring and training new personnel. More importantly, the International Public Sector Accounting Standards Board should prioritize the improvement and enhancement of the QDSR by focusing on the procedures for preparing and presenting digital sustainability reporting. Alternatively, it is necessary to establish the incorporation of digital technology in accounting for the purpose of preparing and presenting sustainability reports, as well as addressing concerns regarding society, environment, governance, and green growth in IPSAS.

4.3. Drawbacks and future lines of studies

In addition to its groundbreaking discoveries, this investigation into the ways in which ADA improves and enhances the QDSR in Vietnamese PSOs unveiled a number of constraints that underscore the necessity of further research. In order to commence, this study implemented the cross-sectional survey design to evaluate and

investigate hypotheses within the specific context of Vietnam. The results' applicability to alternative regions and nations is limited by the study's restricted scope, which may involve significant differences in cultural, economic, and regulatory environments. As a result, a more comprehensive understanding of the ways in which ADA improves and enhances the QDSR in PSOs worldwide can be achieved by expanding the scope of prospective investigations to include a variety of geographic regions. In addition, Vietnam's Vision 2030 prioritizes technological advancement and digital transformation; therefore, longitudinal investigations that span a decade to evaluate the evolution of information technology capabilities can provide critical insights into the nation's progress toward a transformed state. Furthermore, the current study was conducted when Vietnam was in the phase of the 4.0 industrial revolution. Researchers are beginning to explore concepts beyond Industry 5.0, such as Industry 6.0, which represents a futuristic notion (Chourasia et al., 2022). Building on the perspectives of Chourasia et al., (2022), Industry 6.0 is a concept that adapts to the specific requirements of different sectors. Occasionally, it is omnipresent, driven by customer demands, focused on human needs, resilient to disruptions, virtualized, centered around human-robot collaboration, and composed of similar assets. The future forecast for Industry 6.0 involves establishing extensive connections between industries, implementing advanced customization and personalization of services and products, and integrating dynamic supply chain management. This will be achieved through the adoption of highly customized class one lot size thinking, allowing information to be shared across countries. Information technology applications and challenges can be revealed in real time by longitudinal research in Vietnamese organizations. Considering that this study used a combination of convenience and snowball sampling, it is advisable for future research to utilize probability-sampling techniques in order to enhance the generalizability of the findings to a broader population and a variety of regions. Third, the results' applicability to a variety of contexts for PSOs may be limited by the implementation of convenient and snowball sampling methods. It is

recommended that future investigations implement random sampling methodologies in light of the aforementioned constraints. Fourth, the reliance on self-reported data introduced the potential for response bias or social desirability bias, which was an additional limitation. By incorporating external assessments or evaluations that are more objective in nature, the reliability and generalization of future research outcomes may be enhanced. Last but not least, as SGICS served as a mediator in the interconnection between ADA and QDSR in the current research, several other components are suggested to take into consideration in upcoming studies.

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APPENDIX 1

EXPERT INTERVIEW

Thank you for agreeing to participate in the ongoing research. The present manuscript formulates and substantiates a conceptual framework that emphasizes the relationship between accounting data analytics (ADA) and the quality of digital sustainability reporting (QDSR). Furthermore, it seeks to analyze how the sustainable green internal control system (SGICS) enhances the interaction between ADA and QDSR. The questionnaire will you approximately 45 minutes to complete. It is essential for research purposes that the questionnaire is completed with utmost accuracy and honesty. We would much appreciate your cooperation in providing comments on the questionnaire. All input collected in the present survey will be maintained with strict confidentiality. Rest assured that the results of this study will be analyzed and presented solely in aggregate form and will not be disclosed in any individually identifiable manner without prior consent.

PART 1: PERSONAL DATA

Please fill in the blank for the most appropriate answer.

Name of participant: …….

Education Levels: …….

Career: ……...

Year of experience: ……

Name of your organization: ……...

PART 2: THE MAIN CONTENT FOR DISCUSSION

1. What do you think about accounting data analytics?

……

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2. What do you think ADA might include?

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3. Do you think accounting data analytics can implement in public sector organization?

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4. What do you think about sustainable green internal control system?

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5. What do you think sustainable green internal control system might include?

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6. Do you think sustainable green internal control system can implement in public sector organization?

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7. What do you think about sustainability reporting and digital sustainability reporting?

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8. What do you think the quality of digital sustainability reporting might include?

……

……

……

……

9. Do you think digital sustainability reporting can implement in public sector organization?

……

……

……

……

Thank you for spending your time and consideration. The current research could only be fruitful with your generous assistance. Please feel free to contact me when you have any inquiries through contacting address offered as follows

Assoc. Prof. Dr. Pham Quang Huy

Public Sector Accounting Division-School of Accounting (SoA)

University of Economics Ho Chi Minh City (Vietnam)

59C Nguyen Dinh Chieu Street, Ward 6, District 3, Ho Chi Minh City

Phone number: (+84) 908_231260. E-mail: pquanghuy@ueh.edu.vn

APPENDIX 2

EXPERT INTERVIEW

Thank you for agreeing to participate in the ongoing research. The present manuscript formulates and substantiates a conceptual framework that emphasizes the relationship between accounting data analytics (ADA) and the quality of digital sustainability reporting (QDSR). Furthermore, it seeks to analyze how the sustainable green internal control system (SGICS) enhances the interaction between ADA and QDSR. The questionnaire will you approximately 45 minutes to complete. It is essential for research purposes that the questionnaire is completed with utmost accuracy and honesty. We would much appreciate your cooperation in providing comments on the questionnaire. All input collected in the present survey will be maintained with strict confidentiality. Rest assured that the results of this study will be analyzed and presented solely in aggregate form and will not be disclosed in any individually identifiable manner without prior consent.

PART 1: PERSONAL DATA

Please fill in the blank for the most appropriate answer.

Name of participant: …….

Education Levels: …….

Career: ……...

Year of experience: ……

Name of your organization: ……...

PART 2: THE MAIN CONTENT FOR DISCUSSION

The questions in this section are asking about your point of views concerning the main issues of the current research. Please kindly indicate to what extent you agree or disagree with the following statements. Remarkably, you are encouraged not omit any answer items as well as not tick more than one number on a single scale. The level of agreement is established as follows. 1 = "Strongly disagree"; 2 = "Disagree"; 3 = "Neither disagree nor agree"; 4 = "Agree somewhat"; 5 = "Strongly agree".

1. Accounting data analytics

	Accounting analysis system					
AAS1	With the support of generative artificial intelligence powered by large language models, algorithms are defined to analyze financial data to determine the long-term sustainability of an organization, pinpointing areas that need to be addressed.	①	②	③	④	⑤
AAS2	Generative artificial intelligence powered by large language models utilize advanced algorithms to uncover	①	②	③	④	⑤

	concealed connections among data components, enhancing conventional analysis methods.					
AAS3	Generative artificial intelligence powered by large language models enables the expansion of data analytics to encompass the evaluation of unstructured data.	①	②	③	④	⑤
	Accounting decision support system					
ADSS1	With the support of generative artificial intelligence powered by large language model, vast amounts of data are stored and processed to offer a more holistic view of an organization's financial health	①	②	③	④	⑤
ADSS2	Generative artificial intelligence powered by large language model can enable organization to collect non-financial data, such as customer sentiment, from social media platforms	①	②	③	④	⑤
ADSS3	Generative artificial intelligence powered by large language model can enable organization to determine patterns, trends and anomalies in financial data to identify fraud or other irregularities	①	②	③	④	⑤
	Performance measurement information system					
PEIS1	The integration of generative artificial intelligence powered by large language model into accounting information system can enable organization to define the causal relation between resource allocation and goal achievement	①	②	③	④	⑤
PEIS2	The integration of generative artificial intelligence powered by large language model into accounting information system can enable organization to obtain the set of performance metrics providing a complete picture of the results to be achieved	①	②	③	④	⑤
PEIS3	The integration of generative artificial intelligence powered by large language model into accounting information system can enable organization to set up the performance measures of the unit which are explicitly related to the goals of the organization	①	②	③	④	⑤
	Performance management information system					
PAIS1	The integration of generative artificial intelligence powered by large language model into accounting information system allows our organization to develop and oversee the execution of strategies in a very efficient and effective manner.	①	②	③	④	⑤

PAIS2	The integration of generative artificial intelligence powered by large language model into accounting information system allows our organization to identify the aims of the organization and incentivize our team to establish their goals that are in line with the strategies of the organization.	①	②	③	④	⑤
PAIS3	The integration of generative artificial intelligence powered by large language model into accounting information system allows our organization to monitor the achievement of expected performance outcomes.	①	②	③	④	⑤
	Digital risk management information system					
DRMIS11	The integration of generative artificial intelligence powered by large language model into accounting information system can enable organization to detect unusual or suspicious transactions that can indicate fraud	①	②	③	④	⑤
DRMIS12	The integration of generative artificial intelligence powered by large language model into accounting information system can enable organization to monitor financial data in real time, identify and alert authorities to potential issues	①	②	③	④	⑤
DRMIS13	The integration of generative artificial intelligence powered by large language model into accounting information system can enable organization to detect non-financial risk area.	①	②	③	④	⑤

Aside from those abovementioned statements, what attributes should be employed to measure Internal dynamics?

……

……

……

2. Sustainable green internal control system

	Control environment					
CE1	Management establishes organizational hierarchies, reporting structures, and explicit responsibilities and obligations to accomplish sustainable development goals	①	②	③	④	⑤

	and objectives, with the assistance of environmentally friendly technologies.					
CE2	The code of conduct, along with other standards, specifically prohibits management from bypassing internal controls.	①	②	③	④	⑤
CE3	The organizational structure is well-suited to accommodate the size and complexity of the organization.	①	②	③	④	⑤
	Risk assessment					
RA1	The organization utilizes environmentally-friendly technologies to consistently assess its susceptibility to fraudulent conduct and the potential ramifications it could have on its activities.	①	②	③	④	⑤
RA2	The organization establishes objectives in a way that allows for the identification and assessment of risks that could jeopardize the attainment of sustainable development goals.	①	②	③	④	⑤
RA3	The organization utilizes environmentally-friendly technologies to identify and assess modifications that could have a substantial impact on the internal control system.	①	②	③	④	⑤
	Control activities					
CA1	Evaluations of control activities are conducted at various levels across the organization.	①	②	③	④	⑤
CA2	The organization selects and nurtures control mechanisms that effectively mitigate risks to an acceptable level in order to accomplish sustainable development goals.	①	②	③	④	⑤
CA3	The organization selects and improves comprehensive control methods for technology to enable the achievement of sustainable development goals.	①	②	③	④	⑤
	Information and Communication					
IAC1	The organization enforces rules to ensure the timely and relevant distribution of information to external entities.	①	②	③	④	⑤
IAC2	The organization obtains or creates and uses relevant, high-quality information to support the functioning of internal control.	①	②	③	④	⑤
IAC3	To streamline the functioning of internal control, the organization internally disseminates information regarding the goals and duties of internal control.	①	②	③	④	⑤
	Monitoring					
MON1	The organization methodically selects, nurtures, and carries out ongoing and/or separate evaluations to determine the	①	②	③	④	⑤

	presence and effectiveness of the components of internal control.					
MON2	The organization expeditiously evaluates and notifies pertinent persons regarding any internal control deficiencies that require attention.	①	②	③	④	⑤
MON3	The organization internally shares vital information, such as goals and responsibilities, which is crucial for facilitating the functioning of internal control.	①	②	③	④	⑤

Aside from those abovementioned statements, what attributes should be employed to measure Environmental motivation?

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3. Quality of digital sustainability reporting

	Predictive value					
PV1	The information from our organizations' digital sustainability reporting is reliable enough to help investors make informed judgments.	①	②	③	④	⑤
PV2	The information from our organizations' digital sustainability reporting is reliable enough to let stakeholders make informed decisions.	①	②	③	④	⑤
PV3	The information from our organizations' digital sustainability reporting is reliable enough to accurately predict future results.	①	②	③	④	⑤
	Confirmatory value					
CV1	The information on digital sustainability reporting is reliable enough to assess the organization's implementation of its plan.	①	②	③	④	⑤
CV2	The data supplied in digital sustainability reporting is reliable enough to assess the organization's performance.	①	②	③	④	⑤
CV3	The quality of being fair is seen in the production and presentation of digital sustainability reporting.	①	②	③	④	⑤
	Clarity					

CL1	The digital sustainability reporting provides clear, readily available, and practical information for the organization's different stakeholders.	①	②	③	④	⑤
CL2	Digital sustainability reporting encompasses all activities of organizations.	①	②	③	④	⑤
CL3	The information provided in digital sustainability reporting is comprehensively analyzed and presented in detail, including both qualitative and quantitative aspects.	①	②	③	④	⑤
	Neutral					
NEU1	Digital sustainability reporting provides objective information that is devoid of personal biases or subjective judgments.	①	②	③	④	⑤
NEU2	The information provided in digital sustainability reporting is equitable and unbiased.	①	②	③	④	⑤
NEU3	Digital sustainability reporting is characterized by its impartiality.	①	②	③	④	⑤
	Accuracy					
ACC1	Information presented in digital sustainability reporting is accurate and unbiased.	①	②	③	④	⑤
ACC2	Digital sustainability reporting information is devoid of any substantial errors.	①	②	③	④	⑤
ACC3	Digital sustainability reporting offers adequate detail and precision for stakeholders to assess the organizational performance.	①	②	③	④	⑤
	Comparability					
CO1	Digital sustainability reporting provides stakeholders with a thorough comprehension of performance in regard to past goals and outcomes achieved over a specific timeframe.	①	②	③	④	⑤
CO2	Digital sustainability reporting enables the examination of alterations in the organization's performance over a period of time by providing relevant information.	①	②	③	④	⑤
CO3	Digital sustainability reporting enables the comparison of information across different organizations.	①	②	③	④	⑤
	Verifiability					
VE1	Accounting documents and other relevant records are stored and maintained in compliance with legal regulations.	①	②	③	④	⑤
VE2	The data and techniques used to create digital sustainability reporting are collected, documented, combined, analyzed, and disclosed to confirm their accuracy and evaluate the importance and relevance of the information.	①	②	③	④	⑤

VE3	The information and data entered into the digital sustainability reporting system are supported by internal controls or documentation that can be examined by persons other than the persons who prepare and present the report.	①	②	③	④	⑤
	Timeliness					
TI1	Our organization's digital sustainability reporting is regularly recorded and rapidly revised to accurately represent all operational activities.	①	②	③	④	⑤
TI2	Digital sustainability reporting is routinely produced and given promptly to allow stakeholders to contribute their input on decisions.	①	②	③	④	⑤
TI3	The digital sustainability reporting for our organization consistently provides valuable and easily understandable information.	①	②	③	④	⑤

Aside from those abovementioned statements, what attributes should be employed to measure Organizational sustainability?

……

……

……

Thank you for spending your time and consideration. The current research could only be fruitful with your generous assistance. Please feel free to contact me when you have any inquiries through contacting address offered as follows

Assoc. Prof. Dr. Pham Quang Huy

Public Sector Accounting Division-School of Accounting (SoA)

University of Economics Ho Chi Minh City (Vietnam)

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Phone number: (+84) 908_231260. E-mail: pquanghuy@ueh.edu.vn

APPENDIX 3

SURVEY QUESTION

(Full-fledged version)

Thank you for agreeing to participate in the ongoing research. The present manuscript formulates and substantiates a conceptual framework that emphasizes the relationship between accounting data analytics (ADA) and the quality of digital sustainability reporting (QDSR). Furthermore, it seeks to analyze how the sustainable green internal control system (SGICS) enhances the interaction between ADA and QDSR. The questionnaire will you approximately 45 minutes to complete. It is essential for research purposes that the questionnaire is completed with utmost accuracy and honesty. We would much appreciate your cooperation in providing comments on the questionnaire. All input collected in the present survey will be maintained with strict confidentiality. Rest assured that the results of this study will be analyzed and presented solely in aggregate form and will not be disclosed in any individually identifiable manner without prior consent.

PART 1: PERSONAL DATA

Please in O or fill in the blank for the most appropriate answer.

1. Name of participant: ……..
2. Gender:

   O Male O Female

3. Age:

   O Below 30 O 41-50

   O 31-40 O Over 51

4. Education Levels:

   O College O Post graduate

   O Undergraduate O Other

5. Your Current Position: ……
6. How long you are in current position?

   O Below 10 years O 20 years – Below 30 years

O 10 years – Below 20 years

PART 2: THE MAIN CONTENT OF THE SURVEY QUESTION

The questions in this section are asking about your point of views concerning the main issues of the current research. Please kindly indicate to what extent you agree or disagree with the following statements. Remarkably, you are encouraged not omit any answer items as well as not tick more than one number on a single scale. The level of agreement is established as follows. 1 = "Strongly disagree"; 2 = "Disagree"; 3 = "Neither disagree nor agree"; 4 = "Agree somewhat"; 5 = "Strongly agree".

1. Accounting data analytics

	Accounting analysis system					
AAS1	With the support of generative artificial intelligence powered by large language models, algorithms are defined to analyze financial data to determine the long-term sustainability of an organization, pinpointing areas that need to be addressed.	①	②	③	④	⑤
AAS2	Generative artificial intelligence powered by large language models utilize advanced algorithms to uncover concealed connections among data components, enhancing conventional analysis methods.	①	②	③	④	⑤
AAS3	Generative artificial intelligence powered by large language models enables the expansion of data analytics to encompass the evaluation of unstructured data.	①	②	③	④	⑤
	Accounting decision support system					
ADSS1	With the support of generative artificial intelligence powered by large language model, vast amounts of data are stored and processed to offer a more holistic view of an organization's financial health	①	②	③	④	⑤
ADSS2	Generative artificial intelligence powered by large language model can enable organization to collect non-financial data, such as customer sentiment, from social media platforms	①	②	③	④	⑤
ADSS3	Generative artificial intelligence powered by large language model can enable organization to determine patterns, trends and anomalies in financial data to identify fraud or other irregularities	①	②	③	④	⑤
	Performance measurement information system					

PEIS1	The integration of generative artificial intelligence powered by large language model into accounting information system can enable organization to define the causal relation between resource allocation and goal achievement	①	②	③	④	⑤
PEIS2	The integration of generative artificial intelligence powered by large language model into accounting information system can enable organization to obtain the set of performance metrics providing a complete picture of the results to be achieved	①	②	③	④	⑤
PEIS3	The integration of generative artificial intelligence powered by large language model into accounting information system can enable organization to set up the performance measures of the unit which are explicitly related to the goals of the organization	①	②	③	④	⑤
	Performance management information system					
PAIS1	The integration of generative artificial intelligence powered by large language model into accounting information system allows our organization to develop and oversee the execution of strategies in a very efficient and effective manner.	①	②	③	④	⑤
PAIS2	The integration of generative artificial intelligence powered by large language model into accounting information system allows our organization to identify the aims of the organization and incentivize our team to establish their goals that are in line with the strategies of the organization.	①	②	③	④	⑤
PAIS3	The integration of generative artificial intelligence powered by large language model into accounting information system allows our organization to monitor the achievement of expected performance outcomes.	①	②	③	④	⑤
	Digital risk management information system					
DRMIS11	The integration of generative artificial intelligence powered by large language model into accounting information system can enable organization to detect unusual or suspicious transactions that can indicate fraud	①	②	③	④	⑤
DRMIS12	The integration of generative artificial intelligence powered by large language model into accounting information system can enable organization to monitor	①	②	③	④	⑤

	financial data in real time, identify and alert authorities to potential issues					
DRMIS13	The integration of generative artificial intelligence powered by large language model into accounting information system can enable organization to detect non-financial risk area.	①	②	③	④	⑤

2. Sustainable green internal control system

	Control environment					
CE1	Management establishes organizational hierarchies, reporting structures, and explicit responsibilities and obligations to accomplish sustainable development goals and objectives, with the assistance of environmentally friendly technologies.	①	②	③	④	⑤
CE2	The code of conduct, along with other standards, specifically prohibits management from bypassing internal controls.	①	②	③	④	⑤
CE3	The organizational structure is well-suited to accommodate the size and complexity of the organization.	①	②	③	④	⑤
	Risk assessment					
RA1	The organization utilizes environmentally-friendly technologies to consistently assess its susceptibility to fraudulent conduct and the potential ramifications it could have on its activities.	①	②	③	④	⑤
RA2	The organization establishes objectives in a way that allows for the identification and assessment of risks that could jeopardize the attainment of sustainable development goals.	①	②	③	④	⑤
RA3	The organization utilizes environmentally-friendly technologies to identify and assess modifications that could have a substantial impact on the internal control system.	①	②	③	④	⑤
	Control activities					
CA1	Evaluations of control activities are conducted at various levels across the organization.	①	②	③	④	⑤
CA2	The organization selects and nurtures control mechanisms that effectively mitigate risks to an acceptable level in order to accomplish sustainable development goals.	①	②	③	④	⑤
CA3	The organization selects and improves comprehensive control methods for technology to enable the achievement of sustainable development goals.	①	②	③	④	⑤

	Information and Communication					
IAC1	The organization enforces rules to ensure the timely and relevant distribution of information to external entities.	①	②	③	④	⑤
IAC2	The organization obtains or creates and uses relevant, high-quality information to support the functioning of internal control.	①	②	③	④	⑤
IAC3	To streamline the functioning of internal control, the organization internally disseminates information regarding the goals and duties of internal control.	①	②	③	④	⑤
	Monitoring					
MON1	The organization methodically selects, nurtures, and carries out ongoing and/or separate evaluations to determine the presence and effectiveness of the components of internal control.	①	②	③	④	⑤
MON2	The organization expeditiously evaluates and notifies pertinent persons regarding any internal control deficiencies that require attention.	①	②	③	④	⑤
MON3	The organization internally shares vital information, such as goals and responsibilities, which is crucial for facilitating the functioning of internal control.	①	②	③	④	⑤

3. Quality of digital sustainability reporting

	Predictive value					
PV1	The information from our organizations' digital sustainability reporting is reliable enough to help investors make informed judgments.	①	②	③	④	⑤
PV2	The information from our organizations' digital sustainability reporting is reliable enough to let stakeholders make informed decisions.	①	②	③	④	⑤
PV3	The information from our organizations' digital sustainability reporting is reliable enough to accurately predict future results.	①	②	③	④	⑤
	Confirmatory value					
CV1	The information on digital sustainability reporting is reliable enough to assess the organization's implementation of its plan.	①	②	③	④	⑤
CV2	The data supplied in digital sustainability reporting is reliable enough to assess the organization's performance.	①	②	③	④	⑤

CV3	The quality of being fair is seen in the production and presentation of digital sustainability reporting.	①	②	③	④	⑤
	Clarity					
CL1	The digital sustainability reporting provides clear, readily available, and practical information for the organization's different stakeholders.	①	②	③	④	⑤
CL2	Digital sustainability reporting encompasses all activities of organizations.	①	②	③	④	⑤
CL3	The information provided in digital sustainability reporting is comprehensively analyzed and presented in detail, including both qualitative and quantitative aspects.	①	②	③	④	⑤
	Neutral					
NEU1	Digital sustainability reporting provides objective information that is devoid of personal biases or subjective judgments.	①	②	③	④	⑤
NEU2	The information provided in digital sustainability reporting is equitable and unbiased.	①	②	③	④	⑤
NEU3	Digital sustainability reporting is characterized by its impartiality.	①	②	③	④	⑤
	Accuracy					
ACC1	Information presented in digital sustainability reporting is accurate and unbiased.	①	②	③	④	⑤
ACC2	Digital sustainability reporting information is devoid of any substantial errors.	①	②	③	④	⑤
ACC3	Digital sustainability reporting offers adequate detail and precision for stakeholders to assess the organizational performance.	①	②	③	④	⑤
	Comparability					
CO1	Digital sustainability reporting provides stakeholders with a thorough comprehension of performance in regard to past goals and outcomes achieved over a specific timeframe.	①	②	③	④	⑤
CO2	Digital sustainability reporting enables the examination of alterations in the organization's performance over a period of time by providing relevant information.	①	②	③	④	⑤
CO3	Digital sustainability reporting enables the comparison of information across different organizations.	①	②	③	④	⑤
	Verifiability					
VE1	Accounting documents and other relevant records are stored and maintained in compliance with legal regulations.	①	②	③	④	⑤

VE2	The data and techniques used to create digital sustainability reporting are collected, documented, combined, analyzed, and disclosed to confirm their accuracy and evaluate the importance and relevance of the information.	①	②	③	④	⑤
VE3	The information and data entered into the digital sustainability reporting system are supported by internal controls or documentation that can be examined by persons other than the persons who prepare and present the report.	①	②	③	④	⑤
	Timeliness					
TI1	Our organization's digital sustainability reporting is regularly recorded and rapidly revised to accurately represent all operational activities.	①	②	③	④	⑤
TI2	Digital sustainability reporting is routinely produced and given promptly to allow stakeholders to contribute their input on decisions.	①	②	③	④	⑤
TI3	The digital sustainability reporting for our organization consistently provides valuable and easily understandable information.	①	②	③	④	⑤

Thank you for spending your time and consideration. The current research could only be fruitful with your generous assistance. Please feel free to contact me when you have any inquiries through contacting address offered as follows

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Public Sector Accounting Division-School of Accounting (SoA)

University of Economics Ho Chi Minh City (Vietnam)

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Phone number: (+84) 908_231260. E-mail: pquanghuy@ueh.edu.vn

APPENDIX 4

List of sample public sector organizations in this research

Name of public sector organizations

Ban an toàn giao thông tỉnh Cà Mau

Ban Dân tộc tỉnh Cà Mau

Ban điều hành bến xe tàu tỉnh Cà Mau

Ban Quản lý các Cảng cá tỉnh Cà Mau

Ban quản lý các dự án ODA và NGO tỉnh Cà Mau

Ban Quản lý di tích tỉnh Cà Mau

Ban quản lý Di tích tỉnh Kiên Giang

Ban quản lý dự án đầu tư xây dựng tỉnh Long An

Ban Quản lý Dự án TP Bạc Liêu

Ban quản lý Khu bảo tồn biển Phú Quốc tỉnh Kiên Giang

Ban Quản lý Khu di tích Gò Tháp, Tháp Mười, tỉnh Đồng Tháp

Ban quản lý Khu du lịch quốc gia Mũi Cà Mau

Ban quản lý khu kinh tế tỉnh Cà Mau

Ban quản lý Nghĩa trang liệt sĩ tỉnh Kiên Giang

Ban Quản lý RPH Đầm Dơi tỉnh Cà Mau

Ban Quản lý RPH Đất Mũi tỉnh Cà Mau

Ban Quản lý RPH Kiến Vàng tỉnh Cà Mau

Ban Quản lý RPH Năm Căn tỉnh Cà Mau

Ban Quản lý RPH Nhưng Miên tỉnh Cà Mau

Ban Quản lý RPH Sào Lưới tỉnh Cà Mau

Ban Quản lý RPH Tam Giang I, tỉnh Cà Mau

Ban quản lý Rừng Hòn Đất - Kiên Hà tỉnh Kiên Giang

Ban quản lý rừng phòng hộ Phú Quốc tỉnh Kiên Giang

Ban Quản trang tỉnh Bạc Liêu

Ban Tiếp công dân tỉnh Cà Mau

Báo ảnh Đất Mũi tỉnh Cà Mau

Bảo tàng tỉnh Cà Mau

Bảo tàng tỉnh Đồng Tháp , thành phố Cao Lãnh

Bảo tàng tỉnh Hậu Giang

Bảo tàng tỉnh Kiên Giang

Bệnh Viện Đa Khoa huyện Cái Nước tỉnh Cà Mau

Bệnh Viện Đa Khoa huyện Đầm Dơi tỉnh Cà Mau

Bệnh Viện Đa Khoa huyện Năm Căn tỉnh Cà Mau

Bệnh Viện Đa Khoa huyện Trần Văn Thời tỉnh Cà Mau

Bệnh viện Đa Khoa KVKH Quân Dân Y tỉnh Vĩnh Long

Bệnh Viện Đa Khoa Thành Phố Cà Mau

Bệnh Viện Đa Khoa tỉnh Cà Mau

Bệnh viện đa khoa tỉnh Kiên Giang

Bệnh viện Đa Khoa Vĩnh Long

Bệnh viện Lao và Bệnh phổi tỉnh Kiên Giang

Bệnh viện Lao và Bệnh viện Phổi tỉnh Vĩnh Long

Bệnh Viện Phổi Long An

Bệnh viện Phổi tỉnh Bình Thuận

Bệnh viện Sản - Nhi tỉnh Cà Mau

Bệnh viện tâm thần Vĩnh Long

Bệnh viện Y Dược cổ truyền tỉnh Vĩnh Long

Bệnh Viện Y Học Cổ Truyền tỉnh Cà Mau

Cảng vụ đường thủy nội địa tỉnh Kiên Giang

Cao Đẳng Nghề Vĩnh Long

Cao Đẳng Vĩnh Long

CC ATVS Thực Phẩm tỉnh Cà Mau

CC Dân Số-KHHGĐ tỉnh Cà Mau

Chi cục bảo vệ môi trường tỉnh Cà Mau

Chi cục Bảo vệ môi trường tỉnh Kiên Giang

Chi cục Biển và Hải đảo tỉnh Cà Mau

Chi cục Biển và Hải đảo tỉnh Kiên Giang

Chi cục Chăn nuôi và Thú y tỉnh Cà Mau

Chi cục Chăn nuôi và Thú y tỉnh Kiên Giang

Chi cục Kiểm lâm tỉnh Cà Mau

Chi cục Kiểm lâm tỉnh Kiên Giang

Chi cục Phát triển nông thôn tỉnh Cà Mau

Chi cục Phát triển nông thôn tỉnh Kiên Giang

Chi cục phòng chống tệ nạn xã hội tỉnh Cà Mau

Chi cục QLCL NLS và TS tỉnh Kiên Giang

Chi cục Quản lý chất lượng Nông lâm sản và Thủy sản tỉnh Cà Mau

Chi cục Quản lý đất đai tỉnh Kiên Giang

Chi cục thi hành án dân sự huyện Thạnh Hóa tỉnh Long An

Chi cục thống kê huyện Thạnh Hóa tỉnh Long An

Chi cục Thủy lợi tỉnh Cà Mau

Chi cục Thủy lợi tỉnh Kiên Giang

Chi cục Thủy sản tỉnh Cà Mau

Chi cục Thủy sản tỉnh Kiên Giang

Chi cục tiêu chuẩn đo lường chất lượng tỉnh Cà Mau

Chi cục Trồng trọt và Bảo vệ thục vật tỉnh Cà Mau

Chi nhánh Văn phòng đăng ký đất đai huyện Cái Nước, tỉnh Cà Mau

Chi nhánh Văn phòng đăng ký đất đai huyện Đầm Dơi, tỉnh Cà Mau

Chi nhánh Văn phòng đăng ký đất đai huyện Năm Căn, tỉnh Cà Mau

Chi nhánh Văn phòng đăng ký đất đai huyện Ngọc Hiển, tỉnh Cà Mau

Chi nhánh Văn phòng đăng ký đất đai huyện Phú Tân, tỉnh Cà Mau

Chi nhánh Văn phòng đăng ký đất đai huyện Thới Bình, tỉnh Cà Mau

Cơ sở Cai nghiện ma túy Đa Chức Năng tỉnh Kiên Giang

Cơ sở cai nghiện ma túy Long An

Cơ sở cai nghiện ma túy tỉnh Bạc Liêu

Cơ sở cai nghiện ma túy tỉnh Cà Mau

Công An huyện Thạnh Hóa tỉnh Long An

Cổng thông tin điện tử tỉnh Cà Mau

Công viên Văn hóa An Hòa tỉnh Kiên Giang

Đại học Sư Phạm Kỹ Thuật Vĩnh Long

Đại học Xây dựng Miền Tây

Đài Phát thanh - Truyền hình tỉnh Cà Mau

Đoàn cải lương Hương Tràm tỉnh Cà Mau

Đoàn nghệ thuật Khmer tỉnh Cà Mau

H. Đoàn tỉnh Long An

Hạt Quản lý Đê điều, Chi cục Thủy lợi tỉnh Cà Mau

Hội bảo vệ quyền lợi người tiêu dùng tỉnh Cà Mau

Hội chữ thập đỏ tỉnh Long An

Hội Cựu chiến binh tỉnh Bạc Liêu

Hội Cựu chiến binh tỉnh Cà Mau

Hội Luật gia tỉnh Bạc Liêu

Hội Nhà báo tỉnh Cà Mau

Hội Nông dân huyện Phước Long tỉnh Bạc Liêu

Hội Nông dân tỉnh Cà Mau

Hội Phụ nữ tỉnh Cà Mau

Hội Phụ Nữ tỉnh Long An

Hội Văn học - Nghệ thuật tỉnh Cà Mau

Khu Di tích Nguyễn Sinh Sắc tỉnh Đồng Tháp

Liên đoàn lao động huyện Thạnh Hóa tỉnh Long An

Liên hiệp các Hội Văn học nghệ thuật tỉnh Bạc Liêu

Liên minh Hợp tác xã tỉnh Cà Mau

Mặt Trận Tổ Quốc tỉnh Long An

Nhà khách tỉnh Cà Mau

Nhà thiếu nhi Phùng Ngọc Liêm tỉnh Bạc Liêu

P. Tư Pháp tỉnh Long An

P. Văn Hóa tỉnh Long An

Phân hiệu Đại học Kinh tế tại Vĩnh Long

Phòng công chứng số 01 tỉnh Cà Mau

Phòng GD&ĐT huyện Phú Tân tỉnh An Giang

Phòng GD&ĐT TX Tân Châu tỉnh An Giang

Phòng Giáo Dục tỉnh Long An

Phòng Giáo dục và Đào tạo huyện Mang Thít tỉnh Vĩnh Long

Phòng KT-HT tỉnh Long An

Phòng Lao Động tỉnh Long An

Phòng Lao động, Thương binh và Xã hội tỉnh Bạc Liêu

Phòng Nông nghiệp huyện Phước Long tỉnh Bạc Liêu

Phòng Nông Nghiệp tỉnh Long An

Phòng Tài chính - Kế hoạch huyện Phú Tân tỉnh An Giang

Phòng Tài chính - Kế hoạch tỉnh Bạc Liêu

Phòng Tài chính kế hoạch tỉnh Long An

Phòng Tài nguyên và môi trường tỉnh Long An

Phòng TCKH - Sở LĐTBXH tỉnh Cà Mau

Sở Công thương tỉnh Cà Mau

Sở Công thương tỉnh Kiên Giang

Sở Giáo dục và Đào tạo tỉnh Cà Mau

Sở Giáo dục, KH&CN Bạc Liêu

Sở Giao Thông Vận Tải tỉnh Cà Mau

Sở Giao thông vận tải tỉnh Kiên Giang

Sở Kế hoạch và Đầu tư tỉnh Cà Mau

Sở Kế hoạch-Đầu Tư Vĩnh Long

Sở Khoa học và Công nghệ tỉnh Cà Mau

Sở Lao động - Thương binh và Xã hội tỉnh Cà Mau

Sở Lao động TB&XH tỉnh Bạc Liêu

Sở Lao động TB&XH tỉnh Kiên Giang

Sở Ngoại vụ tỉnh Cà Mau

Sở ngoại vụ tỉnh Kiên Giang

Sở Nội vụ tỉnh Cà Mau

Sở Nội vụ tỉnh Kiên Giang

Sở Nội Vụ Vĩnh Long

Sở Nông nghiệp và PTNT tỉnh Kiên Giang

Sở Tài chính tỉnh Cà Mau

Sở Tài Chính Vĩnh Long

Sở Tài nguyên và Môi trường tỉnh Cà Mau

Sở Thông tin và Truyền thông tỉnh Cà Mau

Sở Tư pháp tỉnh Cà Mau

Sở Văn Hóa thể thao du lịch Đồng Tháp

Sở Văn hóa và Thể thao tỉnh Kiên Giang

Sở Văn hóa, Thể thao - Du lịch tỉnh Hậu Giang

Sở Văn hóa, Thể thao và Du lịch tỉnh Cà Mau

Sở Xây dựng tỉnh Bạc Liêu

Sở Xây dựng tỉnh Cà Mau

Sở Xây dựng tỉnh Kiên Giang

Sở Y tế tỉnh Cà Mau

Sở Y tế tỉnh Cà Mau

Sở Y tế tỉnh Kiên Giang

Thành đoàn thành phố Bạc Liêu tỉnh Bạc Liêu

Thanh tra giao thông tỉnh Kiên Giang

Thanh tra tỉnh Cà Mau

Thư viện tỉnh Cà Mau

Thư viện Tỉnh Đồng Tháp, thành phố Cao Lãnh

Thư viện tỉnh Hậu Giang

Thư viện tỉnh Kiên Giang

Tỉnh đoàn tỉnh Cà Mau

Tòa án huyện Thạnh Hóa tỉnh Long An

Trung tâm Bảo trợ xã hội tỉnh Bạc Liêu

Trung tâm Bảo trợ xã hội tỉnh Cà Mau

Trung tâm bảo trợ xã hội tỉnh Kiên Giang

Trung tâm Bồi dưỡng Chính trị huyện Phước Long tỉnh Bạc Liêu

Trung tâm bồi dưỡng chính trị tỉnh Long An

Trung tâm CNTT & Truyền thông tỉnh Bạc Liêu

Trung tâm CNTT&TT tỉnh Cà Mau

Trung tâm Công nghệ Thông tin tỉnh Kiên Giang

Trung Tâm Đăng kiểm tàu cá, Chi cục TS tỉnh Cà Mau

Trung tâm Đăng kiểm và cảng vụ đường thủy nội địa tỉnh Cà Mau

Trung Tâm Đăng kiểm xe cơ giới tỉnh Kiên Giang

Trung tâm dạy nghề thanh niên tỉnh Kiên Giang

Trung tâm Dịch vụ - Việc làm tỉnh Kiên Giang

Trung tâm dịch vụ bán đấu giá tài sản nhà nước tỉnh Cà Mau

Trung tâm Dịch vụ Kỹ thuật Nông nghiệp Phước Long tỉnh Bạc Liêu

Trung tâm Dịch vụ Kỹ thuật nông nghiệp tỉnh Bạc Liêu

Trung tâm dịch vụ nông nghiệp tỉnh Long An

Trung tâm Dịch vụ tài chính công tỉnh Cà Mau

Trung tâm Dịch vụ việc làm tỉnh Bạc Liêu

Trung tâm Dịch vụ việc làm tỉnh Cà Mau

Trung tâm Điều dưỡng Người có công tỉnh Kiên Giang

Trung tâm GDTX - Hướng nghiệp tỉnh Bạc Liêu

Trung tâm Giải quyết thủ tục hành chính tỉnh Cà Mau

Trung tâm Giám định y khoa tỉnh Cà Mau

Trung tâm giám định Y Khoa Vĩnh Long

Trung tâm Giáo dục nghề nghiệp-GDTX Phước Long tỉnh Bạc Liêu

Trung tâm Giáo Dục Thường Xuyên tỉnh Cà Mau

Trung tâm Giống Nông lâm ngư nghiệp tỉnh Kiên Giang

Trung tâm Giống Nông nghiệp tỉnh Cà Mau

Trung tâm hỗ trợ phát triển giáo dục hoà nhập Vĩnh Long

Trung tâm hoạt động thanh thiếu nhi tỉnh Long An

Trung tâm Huấn luyện & Thi đấu TDTT tỉnh Đồng Tháp

Trung tâm Huấn luyện & Thi đấu TDTT tỉnh Hậu Giang

Trung tâm Huấn luyện và Thi đấu TDTT tỉnh Bạc Liêu

Trung tâm Khuyến công và tư vấn PTCN tỉnh Kiên Giang

Trung tâm Khuyến công và xúc tiền thương mại tỉnh Cà Mau

Trung tâm Khuyến nông tỉnh Cà Mau

Trung tâm Khuyến nông tỉnh Kiên Giang

Trung tâm Kiểm định tỉnh Kiên Giang

Trung tâm Kiểm nghiệm thuốc, MP, TP tỉnh Kiên Giang

Trung tâm Kiểm soát bệnh tật tỉnh Kiên Giang

Trung tâm Kỹ thuật tài nguyên và môi trường tỉnh Kiên Giang

Trung tâm Kỹ thuật tiêu chuẩn đo lường chất lượng tỉnh Cà Mau

Trung tâm lưu trữ tỉnh Kiên Giang

Trung tâm Nước sạch và Vệ sinh MTNT tỉnh Kiên Giang

Trung tâm Nước sạch và VSMTNT tỉnh Cà Mau

Trung tâm Nuôi dưỡng người tâm thần tỉnh Cà Mau

Trung tâm Phân tích, kiểm nghiệm tỉnh Cà Mau

Trung tâm Pháp Y tỉnh Cà Mau

Trung tâm Pháp y tỉnh Kiên Giang

Trung tâm Phát hành phim và chiếu bóng tỉnh Kiên Giang

Trung tâm phát triển hạ tầng Khu kinh tế tỉnh Cà Mau

Trung tâm Phát triển quỹ đất tỉnh Cà Mau

Trung tâm phát triển Quỹ đất tỉnh Kiên Giang

Trung Tâm Phòng Chống CBXH tỉnh Cà Mau

Trung Tâm Phòng Chống HIV/AIDS tỉnh Cà Mau

Trung tâm Quản lý bảo trì công trình giao thông tỉnh Cà Mau

Trung Tâm Quản lý, khai thác công trình thủy lợi tỉnh Cà Mau

Trung tâm Quy hoạch tỉnh Kiên Giang

Trung tâm Quy hoạch và Kiểm định xây dựng tỉnh Cà Mau

Trung tâm Thông tin & Thống kê KH&CN tỉnh Bạc Liêu

Trung tâm thông tin và Ứng dụng khoa học tỉnh Cà Mau

Trung tâm Thông tin xúc tiến du lịch tỉnh Hậu Giang

Trung tâm trợ giúp pháp lý nhà nước tỉnh Cà Mau

Trung tâm văn hóa nghệ thuật tỉnh Đồng Tháp

Trung tâm Văn hóa nghệ thuật tỉnh Hậu Giang

Trung Tâm văn hóa tỉnh Cà Mau

Trung tâm Văn hóa tỉnh Kiên Giang tỉnh Kiên Giang

Trung tâm xúc tiến đầu tư và hỗ trợ doanh nghiệp tỉnh Cà Mau

Trung tâm Y tế Đông Hải tỉnh Bạc Liêu

Trung Tâm Y Tế dự Phòng tỉnh Cà Mau

Trung tâm y tế dự phòng Vĩnh Long

Trung tâm Y tế Giá Rai tỉnh Bạc Liêu

Trung tâm Y tế Hòa Bình tỉnh Bạc Liêu

Trung tâm Y tế Hồng Dân tỉnh Bạc Liêu

Trung Tâm Y Tế huyện Cái Nước tỉnh Cà Mau

Trung Tâm Y Tế huyện Đầm Dơi tỉnh Cà Mau

Trung Tâm Y Tế huyện Năm Căn tỉnh Cà Mau

Trung Tâm Y Tế huyện Ngọc Hiển tỉnh Cà Mau

Trung Tâm Y Tế huyện Phú Tân tỉnh Cà Mau

Trung Tâm Y Tế huyện Thới Bình tỉnh Cà Mau

Trung tâm y tế huyện Trà Ôn tỉnh Vĩnh Long

Trung Tâm Y Tế huyện Trần Văn Thời, tỉnh Cà Mau

Trung Tâm Y Tế huyện U Minh tỉnh Cà Mau

Trung tâm y tế Nguyễn Văn Thủ tỉnh Vĩnh Long

Trung tâm Y tế Phước Long tỉnh Bạc Liêu

Trung Tâm Y Tế Thành Phố Cà Mau

Trung tâm y tế Thị xã Bình Minh tỉnh Vĩnh Long

Trung tâm Y Tế tỉnh Long An

Trung tâm Y tế Vĩnh Lợi tỉnh Bạc Liêu

Trường Cao đẳng Cộng đồng tỉnh Cà Mau

Trường Cao Đẳng Kiên Giang tỉnh Kiên Giang

Trường Cao đẳng Kinh tế Kỹ thuật Bạc Liêu

Trường Cao đẳng nghề Bạc Liêu

Trường Cao đẳng nghề tỉnh Bình Thuận

Trường Cao Đẳng Nghề tỉnh Kiên Giang

Trường Cao đẳng nghề Việt Nam - Hàn Quốc tỉnh Cà Mau

Trường Cao Đẳng Sư phạm tỉnh Kiên Giang

Trường Cao đẳng Y tế Bạc Liêu tỉnh Bạc Liêu

Trường Cao Đẳng Y tế tỉnh Kiên Giang

Trường Chính trị Châu Văn Đặng tỉnh Bạc Liêu

Trường Chính trị tỉnh Cà Mau

Trường Chính trị tỉnh Kiên Giang

Trường Mầm Non Hoa Hồng tỉnh Bình Thuận

Trường Mầm Non 1/6 tỉnh Bình Thuận

Trường Mầm Non 2/9 tỉnh Bình Thuận

Trường Mầm Non Bông Sen tỉnh Bình Thuận

Trường Mầm non Đông Thạnh, TX Bình Minh, tỉnh Vĩnh Long

Trường Mầm non Hoa Hồng 2, TX Bình Minh, tỉnh Vĩnh Long

Trường Mầm non Hoa Hồng tỉnh Bạc Liêu

Trường Mầm Non Hoa Hồng tỉnh Kiên Giang

Trường Mầm non Hoa Hồng, TX Bình Minh, tỉnh Vĩnh Long

Trường Mầm Non Hòa Hưng tỉnh Kiên Giang

Trường Mầm non Hoa Mai tỉnh Bạc Liêu

Trường Mầm Non Hoa Mai tỉnh Kiên Giang

Trường Mầm Non Họa Mi tỉnh Bạc Liêu

Trường Mầm non Họa Mi, TX Bình Minh, tỉnh Vĩnh Long

Trường Mầm non Hoa Sen tỉnh Bạc Liêu

Trường Mầm Non Hương Sen tỉnh Bạc Liêu

Trường Mầm non Khai Trí, TX Bình Minh, tỉnh Vĩnh Long

Trường Mầm Non Kim Đồng tỉnh Bình Thuận

Trường Mầm non Mỹ Hòa, TX Bình Minh, tỉnh Vĩnh Long

Trường Mầm Non Mỹ Thuận tỉnh Vĩnh Long

Trường Mầm Non Nguyễn Văn Thảnh tỉnh Vĩnh Long

Trường Mầm Non Phan Thiết tỉnh Bình Thuận

Trường Mầm Non Phong Thạnh Đông tỉnh Bạc Liêu

Trường Mầm Non Phú Trinh tỉnh Bình Thuận

Trường Mầm non Sao Mai, TX Bình Minh, tỉnh Vĩnh Long

Trường Mầm Non Sen Hồng tỉnh Vĩnh Long

Trường Mầm Non Sơn Ca 2 tỉnh Bạc Liêu

Trường Mầm non Sơn Ca 3 tỉnh Bạc Liêu

Trường Mầm Non Sơn Ca tỉnh Vĩnh Long

Trường Mầm Non Thạnh Hưng tỉnh Kiên Giang

Trường Mầm Non Thành Trung tỉnh Vĩnh Long

Trường Mầm non Thị trấn Cầu Ngang tỉnh Trà Vinh

Trường Mầm Non Thị Trấn Thạnh Hóa tỉnh Long An

Trường Mầm Non Tuổi Thơ tỉnh Bình Thuận

Trường Mầm Non Tuổi Thơ tỉnh Vĩnh Long

Trường Mẫu giáo 19/5 tỉnh Bình Thuận

Trường Mẫu giáo Bình Tân tỉnh Bình Thuận

Trường Mẫu giáo Đức Nghĩa tỉnh Bình Thuận

Trường Mẫu giáo Hàm Cần tỉnh Bình Thuận

Trường Mẫu giáo Hàm Cường tỉnh Bình Thuận

Trường Mẫu giáo Hàm Kiệm tỉnh Bình Thuận

Trường Mẫu giáo Hàm Minh tỉnh Bình Thuận

Trường Mẫu giáo Hàm Thạnh tỉnh Bình Thuận

Trường Mẫu giáo Hiệp Hòa tỉnh Trà Vinh

Trường Mẫu giáo Hiệp Mỹ Đông tỉnh Trà Vinh

Trường Mẫu giáo Hiệp Mỹ Tây tỉnh Trà Vinh

Trường Mẫu Giáo Hoa Mai tỉnh Vĩnh Long

Trường Mẫu Giáo Hoa Phượng tỉnh Vĩnh Long

Trường Mẫu giáo Hưng Long tỉnh Bình Thuận

Trường Mẫu giáo Hướng Dương tỉnh Vĩnh Long

Trường Mẫu giáo Kim Hòa tỉnh Trà Vinh

Trường Mẫu giáo Lạc Đạo tỉnh Bình Thuận

Trường Mẫu giáo Long Sơn tỉnh Trà Vinh

Trường Mẫu giáo Măng non tỉnh Bạc Liêu

Trường Mẫu giáo Măng Non tỉnh Vĩnh Long

Trường Mẫu giáo Mũi Né tỉnh Bình Thuận

Trường Mẫu giáo Mương Mán tỉnh Bình Thuận

Trường Mẫu giáo Mỹ Hòa tỉnh Trà Vinh

Trường Mẫu giáo Mỹ Long Bắc tỉnh Trà Vinh

Trường Mẫu giáo Mỹ Long Nam tỉnh Trà Vinh

Trường Mẫu giáo Nhị Trường tỉnh Trà Vinh

Trường Mẫu giáo Phong Nẫm tỉnh Bình Thuận

Trường Mẫu Giáo Phong Phú tỉnh Bạc Liêu

Trường Mẫu giáo Phú Hài tỉnh Bình Thuận

Trường Mẫu giáo Phú Lạc tỉnh Bình Thuận

Trường Mẫu giáo Phú Tài tỉnh Bình Thuận

Trường Mẫu giáo Phú Thủy tỉnh Bình Thuận

Trường Mẫu giáo Sao Mai tỉnh Bình Thuận

Trường Mẫu giáo Tân Đông tỉnh Long An

Trường Mẫu giáo Tân Hải 1 tỉnh Bình Thuận

Trường Mẫu giáo Tân Hiệp tỉnh Long An

Trường Mẫu Giáo Tân Hưng tỉnh Vĩnh Long

Trường Mẫu giáo Tân Lập tỉnh Bình Thuận

Trường Mẫu giáo Tân Tây tỉnh Long An

Trường Mẫu Giáo Tân Thành tỉnh Vĩnh Long

Trường Mẫu giáo Tân Thiện tỉnh Bình Thuận

Trường Mẫu giáo Tân Thuận tỉnh Bình Thuận

Trường Mẫu giáo Tân Tiến tỉnh Bình Thuận

Trường Mẫu giáo Thạnh An tỉnh Long An

Trường Mẫu giáo Thạnh Hòa Sơn tỉnh Trà Vinh

Trường Mẫu giáo Thanh Phú tỉnh Long An

Trường Mẫu giáo Thạnh Phước tỉnh Long An

Trường Mẫu giáo thị trấn Vĩnh Thuận tỉnh Kiên Giang

Trường Mẫu giáo Thiện Nghiệp tỉnh Bình Thuận

Trường Mẫu giáo Thuận Bình tỉnh Long An

Trường Mẫu giáo Thuận Hòa tỉnh Trà Vinh

Trường Mẫu Giáo Thuận Nghĩa Hòa tỉnh Long An

Trường Mẫu giáo Thuận Quý tỉnh Bình Thuận

Trường Mẫu giáo Thủy Đông tỉnh Long An

Trường Mẫu giáo Thủy Tây tỉnh Long An

Trường Mẫu giáo Trường Thọ tỉnh Trà Vinh

Trường Mẫu giáo TT Mỹ Long tỉnh Trà Vinh

Trường Mẫu giáo Tuổi Ngọc tỉnh Bạc Liêu

Trường Mẫu giáo Tuổi Thơ tỉnh Bình Thuận

Trường Mẫu giáo Tuổi Thơ tỉnh Trà Vinh

Trường Mẫu giáo Vàng Anh tỉnh Bạc Liêu

Trường Mẫu giáo Vinh Kim tỉnh Trà Vinh

Trường Mẫu giáoTân An tỉnh Bình Thuận

Trường Năng khiếu nghiệp vụ TDTT tỉnh Bình Thuận

Trường nuôi dạy trẻ khuyết tật tỉnh Cà Mau

Trường phổ thông dân tộc nội trú Danh Thị Tươi tỉnh Cà Mau

Trường PT DT nội trú tỉnh Vĩnh Long

Trường PTDT nội trú - THCS Hàm Thuận Nam tỉnh Bình Thuận

Trường PTDTNT THCS huyện Cầu Kè tỉnh Trà Vinh

Trường PTTH Hoàng Thái Hiếu tỉnh Vĩnh Long

Trường PTTH Trà Ôn tỉnh Vĩnh Long

Trường TC KT Nghiệp vụ Kiên Giang

Trường TCN Dân tộc nội trú tỉnh Kiên Giang

Trường TCN Tân Hiệp tỉnh Kiên Giang

Trường TCN Vùng Tứ Giác Long Xuyên tỉnh Kiên Giang

Trường TCN Vùng U Minh Thượng tỉnh Kiên Giang

Trường TH Mỹ Hòa C, TX Bình Minh, tỉnh Vĩnh Long

Trường TH Mỹ Thuận A tỉnh Vĩnh Long

Trường TH Mỹ Thuận B tỉnh Vĩnh Long

Trường TH Nguyễn Văn Thảnh A tỉnh Vĩnh Long

Trường TH Tân An Thạnh A tỉnh Vĩnh Long

Trường TH Tân An Thạnh B tỉnh Vĩnh Long

Trường TH Tân Bình tỉnh Vĩnh Long

Trường TH Tân Lược tỉnh Vĩnh Long

Trường TH Tân Quới A tỉnh Vĩnh Long

Trường TH Tân Thành A tỉnh Vĩnh Long

Trường TH Thành Đông A tỉnh Vĩnh Long

Trường TH Thành Lợi A tỉnh Vĩnh Long

Trường TH Thành Lợi C tỉnh Vĩnh Long

Trường TH Thành Trung A tỉnh Vĩnh Long

Trường TH Thành Trung B tỉnh Vĩnh Long

Trường THCS - THPT Trưng Vương tỉnh Vĩnh Long

Trường THCS & THPT Hậu Thạnh Đông tỉnh Long An

Trường THCS & THPT Hoà Bình tỉnh Vĩnh Long

Trường THCS & THPT Phan Văn Đáng tỉnh Vĩnh Long

Trường THCS & THPT Phú Quới, Long Hồ tỉnh Vĩnh Long

Trường THCS & THPT Trần Văn Lắm tỉnh Bạc Liêu

Trường THCS An Bình tỉnh Vĩnh Long

Trường THCS B Xã Vĩnh Phú Đông tỉnh Bạc Liêu

Trường THCS Bạc Liêu - Ninh Bình tỉnh Bạc Liêu

Trường THCS Bình Hòa Phước tỉnh Vĩnh Long

Trường THCS Bình Thạnh Đông tỉnh An Giang

Trường THCS Bình Thành tỉnh An Giang

Trường THCS Bùi Hữu Nghĩa tỉnh An Giang

Trường THCS Cao Thắng tỉnh Vĩnh Long

Trường THCS Châu Phong tỉnh An Giang

Trường THCS Chu Văn An tỉnh An Giang

Trường THCS Chu Văn An tỉnh Bạc Liêu

Trường THCS Định Thành tỉnh An Giang

Trường THCS Đoàn Minh Huyên tỉnh An Giang

Trường THCS Đông Bình, TX Bình Minh, tỉnh Vĩnh Long

Trường THCS Đồng Phú tỉnh Vĩnh Long

Trường THCS Đông Thạnh tỉnh Long An

Trường THCS Đông Thạnh, TX Bình Minh, tỉnh Vĩnh Long

Trường THCS Giá Rai B tỉnh Bạc Liêu

Trường THCS Hàm Cần tỉnh Bình Thuận

Trường THCS Hàm Cường tỉnh Bình Thuận

Trường THCS Hàm Kiệm tỉnh Bình Thuận

Trường THCS Hàm Minh tỉnh Bình Thuận

Trường THCS Hàm Thạnh tỉnh Bình Thuận

Trường THCS Hiệp Hòa tỉnh Trà Vinh

Trường THCS Hiệp Mỹ Đông tỉnh Trà Vinh

Trường THCS Hiệp Mỹ Tây tỉnh Trà Vinh

Trường THCS Hiệp Xương tỉnh An Giang

Trường THCS Hiệp Xương tỉnh An Giang

Trường THCS Hồ Văn Long tỉnh Long An

Trường THCS Hòa Bình Thạnh tỉnh An Giang

Trường THCS Hòa Bình tỉnh Bạc Liêu

Trường THCS Hòa Lạc tỉnh An Giang

Trường THCS Hòa Ninh tỉnh Vĩnh Long

Trường THCS Hòa Phú tỉnh Vĩnh Long

Trường THCS Hòa Thuận 2 tỉnh Kiên Giang

Trường THCS Hưng Hội tỉnh Bạc Liêu

Trường THCS Lê Chánh tỉnh An Giang

Trường THCS Lê Hồng Phong tỉnh Bình Thuận

Trường THCS Lê Quý Đôn tỉnh Vĩnh Long

Trường THCS Lê Thị Cẩm Lệ tỉnh Bạc Liêu

Trường THCS Lộc Hòa tỉnh Vĩnh Long

Trường THCS Long An tỉnh An Giang

Trường THCS Long An tỉnh Vĩnh Long

Trường THCS Long Bình tỉnh An Giang

Trường THCS Long Hậu tỉnh Long An

Trường THCS Long Hòa tỉnh An Giang

Trường THCS Long Phú tỉnh An Giang

Trường THCS Long Sơn tỉnh An Giang

Trường THCS Long Sơn tỉnh Trà Vinh

Trường THCS Long Thạnh tỉnh An Giang

Trường THCS Lương Thế Vinh tỉnh Bình Thuận

Trường THCS Lương Thế Vinh tỉnh Vĩnh Long

Trường THCS Lý Thái Tổ, TX Bình Minh, tỉnh Vĩnh Long

Trường THCS Lý Thường Kiệt tỉnh Bạc Liêu

Trường THCS Mạc Đĩnh Chi tỉnh An Giang

Trường THCS Mỹ Hòa, TX Bình Minh, tỉnh Vĩnh Long

Trường THCS Mỹ Long Bắc tỉnh Trà Vinh

Trường THCS Ngô Quang Nhã tỉnh Bạc Liêu

Trường THCS Ngọc Hòa tỉnh Kiên Giang

Trường THCS Ngọc Thuận tỉnh Kiên Giang

Trường THCS Nguyễn An Ninh tỉnh Long An

Trường THCS Nguyễn Đình Chiểu tỉnh Bình Thuận

Trường THCS Nguyễn Đình Chiểu tỉnh Long An

Trường THCS Nguyễn Đình Chiểu tỉnh Vĩnh Long

Trường THCS Nguyễn Du tỉnh Bình Thuận

Trường THCS Nguyễn Khuyến tỉnh Vĩnh Long

Trường THCS Nguyễn Thanh Xuân tỉnh An Giang

Trường THCS Nguyễn Thị Bảy tỉnh Long An

Trường THCS Nguyễn Thông tỉnh Bình Thuận

Trường THCS Nguyễn Trãi tỉnh Bình Thuận

Trường THCS Nguyễn Trãi tỉnh Vĩnh Long

Trường THCS Nguyễn Trung Trực tỉnh Bạc Liêu

Trường THCS Nguyễn Trường Tộ tỉnh Vĩnh Long

Trường THCS Nguyễn Văn Chính tỉnh Long An

Trường THCS Nguyễn Văn Cống tỉnh Trà Vinh

Trường THCS Nguyễn Văn Thảnh tỉnh Vĩnh Long

Trường THCS Nhị Trường tỉnh Trà Vinh

Trường THCS Ninh Quới tỉnh Bạc Liêu

Trường THCS Phong Phú tỉnh Bạc Liêu

Trường THCS Phong Tân tỉnh Bạc Liêu

Trường THCS Phong Thạnh Tây tỉnh Bạc Liêu

Trường THCS Phú An tỉnh An Giang

Trường THCS Phú Bình tỉnh An Giang

Trường THCS Phú Đức tỉnh Vĩnh Long

Trường THCS Phú Hiệp tỉnh An Giang

Trường THCS Phú Hiệp tỉnh An Giang

Trường THCS Phú Hưng tỉnh An Giang

Trường THCS Phú Lâm tỉnh An Giang

Trường THCS Phú Lộc tỉnh An Giang

Trường THCS Phú Long tỉnh An Giang

Trường THCS Phú Mỹ tỉnh An Giang

Trường THCS Phú Thành tỉnh An Giang

Trường THCS Phú Thạnh tỉnh An Giang

Trường THCS Phú Thọ tỉnh An Giang

Trường THCS Phú Vĩnh tỉnh An Giang

Trường THCS Phú Xuân tỉnh An Giang

Trường THCS Phước Hậu tỉnh Vĩnh Long

Trường THCS Phước Hội 2 tỉnh Bình Thuận

Trường THCS Phước Hưng tỉnh An Giang

Trường THCS Phước Lộc tỉnh Bình Thuận

Trường THCS Phước Vĩnh Đông tỉnh Long An

Trường THCS Quản Cơ Thành tỉnh An Giang

Trường THCS Tà Đảnh tỉnh An Giang

Trường THCS Tân An Thạnh tỉnh Vĩnh Long

Trường THCS Tân An tỉnh An Giang

Trường THCS Tân An tỉnh Bình Thuận

Trường THCS Tân Bình tỉnh Bình Thuận

Trường THCS Tân Bình tỉnh Vĩnh Long

Trường THCS Tân Đông tỉnh Long An

Trường THCS Tân Hiệp tỉnh Bạc Liêu

Trường THCS Tân Hiệp tỉnh Long An

Trường THCS Tân Hòa tỉnh An Giang

Trường THCS Tân Hưng tỉnh Vĩnh Long

Trường THCS Tân Lập tỉnh Bình Thuận

Trường THCS Tân Lược tỉnh Vĩnh Long

Trường THCS Tân Tập tỉnh Long An

Trường THCS Tân Tây tỉnh Long An

Trường THCS Tân Thạnh tỉnh An Giang

Trường THCS Tân Thành tỉnh Bình Thuận

Trường THCS Tân Thành tỉnh Vĩnh Long

Trường THCS Tân Thạnh tỉnh Vĩnh Long

Trường THCS Tân Thiện tỉnh Bình Thuận

Trường THCS Tân Tiến tỉnh Bình Thuận

Trường THCS Tân Trung tỉnh An Giang

Trường THCS Thạnh Bình tỉnh Bạc Liêu

Trường THCS Thành Đông tỉnh Vĩnh Long

Trường THCS Thanh Đức tỉnh Vĩnh Long

Trường THCS Thạnh Hòa Sơn tỉnh Trà Vinh

Trường THCS Thạnh Hưng 1 tỉnh Kiên Giang

Trường THCS Thành Lợi tỉnh Vĩnh Long

Trường THCS Thạnh Phú tỉnh Long An

Trường THCS Thạnh Phước tỉnh Long An

Trường THCS Thạnh Quới tỉnh Vĩnh Long

Trường THCS Thành Trung tỉnh Vĩnh Long

Trường THCS thị trấn Chợ Vàm tỉnh An Giang

Trường THCS Thị trấn Long Hồ tỉnh Vĩnh Long

Trường THCS Thị Trấn Thạnh Hóa tỉnh Long An

Trường THCS THPT Hiếu Nhơn tỉnh Vĩnh Long

Trường THCS Thủ Khoa Huân tỉnh Bình Thuận

Trường THCS Thuận Bình tỉnh Long An

Trường THCS Thuận Nghĩa Hòa tỉnh Long An

Trường THCS Thuận Quý tỉnh Bình Thuận

Trường THCS Thuận Thành tỉnh Long An

Trường THCS Thủy Đông tỉnh Long An

Trường THCS Thủy Tây tỉnh Long An

Trường THCS Tiểu học và THCS Tân Thạnh tỉnh Bạc Liêu

Trường THCS Trần Huỳnh tỉnh Bạc Liêu

Trường THCS Trần Phú tỉnh Bạc Liêu

Trường THCS Trần Phú tỉnh Bình Thuận

Trường THCS Trần Phú tỉnh Vĩnh Long

Trường THCS Trần Văn Ơn tỉnh Bạc Liêu

Trường THCS Trưng Vương tỉnh Bình Thuận

Trường THCS Trường Bình tỉnh Long An

Trường THCS Trường Thọ tỉnh Trà Vinh

Trường THCS Trương Văn Ban tỉnh Long An

Trường THCS TT Phước Long tỉnh Bạc Liêu

Trường THCS và THPT Mỹ Phước tỉnh Vĩnh Long

Trường THCS Vĩnh Hậu tỉnh An Giang

Trường THCS Vĩnh Hòa tỉnh An Giang

Trường THCS Vĩnh Hội Đông tỉnh An Giang

Trường THCS Vinh Kim tỉnh Trà Vinh

Trường THCS Vĩnh Mỹ A tỉnh Bạc Liêu

Trường THCS Vĩnh Nhuận tỉnh An Giang

Trường THCS Vĩnh Phú tỉnh Kiên Giang

Trường THCS Vĩnh Phước Tây tỉnh Long An

Trường THCS Vĩnh Thịnh tỉnh Bạc Liêu

Trường THCS Vĩnh Xương tỉnh An Giang

Trường THCS Võ Trường Toản tỉnh An Giang

Trường THCS&THPT Thanh Bình tỉnh Vĩnh Long

Trường THCS-THPT Long Phú tỉnh Vĩnh Long

Trường THPT An Minh tỉnh Kiên Giang

Trường THPT Bạc Liêu

Trường THPT Bình Minh tỉnh Vĩnh Long

Trường THPT Bình Sơn tỉnh Kiên Giang

Trường THPT Châu Phong tỉnh An Giang

Trường THPT chuyên Bạc Liêu

Trường THPT Chuyên Nguyễn Thiện Thành tỉnh Trà Vinh

Trường THPT chuyên Phan Ngọc Hiển tỉnh Cà Mau

Trường THPT Điền Hải tỉnh Bạc Liêu

Trường THPT Định Thành tỉnh Bạc Liêu

Trường THPT Gành Hào tỉnh Bạc Liêu

Trường THPT Giá Rai tỉnh Bạc Liêu

Trường THPT Hiệp Thành tỉnh Bạc Liêu

Trường THPT Hiếu Phụng, huyện Vũng Liêm, tỉnh Vĩnh Long

Trường THPT Hòa Ninh tỉnh Vĩnh Long

Trường THPT Hựu Thành, huyện Trà Ôn, tỉnh Vĩnh Long

Trường THPT Huỳnh Mẫn Đạt tỉnh Kiên Giang

Trường THPT Huỳnh Phi Hùng tỉnh Cà Mau

Trường THPT Khánh An tỉnh Cà Mau

Trường THPT Khánh Hưng tỉnh Cà Mau

Trường THPT Lê Thanh Mừng tỉnh Vĩnh Long

Trường THPT Lê Thị Riêng tỉnh Bạc Liêu

Trường THPT Lê Văn Đẩu tỉnh Bạc Liêu

Trường THPT Long Thạnh tỉnh Kiên Giang

Trường THPT Lưu Văn Liệt tỉnh Vĩnh Long

Trường THPT Lý Văn Lâm tỉnh Cà Mau

Trường THPT Mang Thít tỉnh Vĩnh Long

Trường THPT Ngan Dừa tỉnh Bạc Liêu

Trường THPT Ngô Quyền tỉnh Bình Thuận

Trường THPT Nguyễn Hiếu Tự tỉnh Vĩnh Long

Trường THPT Nguyễn Hữu Cảnh tỉnh An Giang

Trường THPT Nguyễn Thị Minh Khai tỉnh Cà Mau

Trường THPT Nguyễn Thông, TP Vĩnh Long tỉnh Vĩnh Long

Trường THPT Nguyễn Trung Trực tỉnh Bạc Liêu

Trường THPT Nguyễn Văn Hưởng (Mỹ Hiệp) tỉnh An Giang

Trường THPT Nguyễn Văn Thiệt tỉnh Vĩnh Long

Trường THPT Nguyễn Việt Khái tỉnh Cà Mau

Trường THPT Ninh Quới tỉnh Bạc Liêu

Trường THPT Ninh Thạnh Lợi tỉnh Bạc Liêu

Trường THPT Phạm Hùng tỉnh Vĩnh Long

Trường THPT Phan Bội Châu tỉnh Bình Thuận

Trường THPT Phan Ngọc Hiển tỉnh Bạc Liêu

Trường THPT Phan Văn Hòa tỉnh Vĩnh Long

Trường THPT Quách Văn Phẩm tỉnh Cà Mau

Trường THPT Sông Đốc tỉnh Cà Mau

Trường THPT Tam Bình tỉnh Vĩnh Long

Trường THPT Tân Hiệp tỉnh Kiên Giang

Trường THPT Tân Lược, Bình Tân tỉnh Vĩnh Long

Trường THPT Tân Phong tỉnh Bạc Liêu

Trường THPT Tân Quới tỉnh Vĩnh Long

Trường THPT Tân Trụ tỉnh Long An

Trường THPT Tánh Linh tỉnh Bình Thuận

Trường THPT Thái Thanh Hòa tỉnh Cà Mau

Trường THPT Thạnh Hóa tỉnh Long An

Trường THPT Thạnh Mỹ Tây tỉnh An Giang

Trường THPT Trà Ôn tỉnh Vĩnh Long

Trường THPT Trần Đại Nghĩa, Tam Bình tỉnh Vĩnh Long

Trường THPT Trần Văn Bảy tỉnh Bạc Liêu

Trường THPT Vân Khánh tỉnh Kiên Giang

Trường THPT Vĩnh Hưng tỉnh Bạc Liêu

Trường THPT Vĩnh Long

Trường THPT Vĩnh Xuân, huyện Trà Ôn, tỉnh Vĩnh Long

Trường THPT Võ Văn Kiệt tỉnh Bạc Liêu

Trường Tiểu học & THCS Phong Thạnh A tỉnh Bạc Liêu

Trường Tiểu học & THCS Võ Hữu tỉnh Bình Thuận

Trường tiểu học A Bình Thạnh Đông tỉnh An Giang

Trường tiểu học A Chợ Vàm tỉnh An Giang

Trường Tiểu học A Đào Hữu Cảnh tỉnh An Giang

Trường tiểu học A Hiệp Xương tỉnh An Giang

Trường Tiểu học A Phú An tỉnh An Giang

Trường tiểu học A Phú Hưng tỉnh An Giang

Trường tiểu học A Phú Thọ tỉnh An Giang

Trường tiểu học A Tân Hòa tỉnh An Giang

Trường tiểu học A Tân Trung tỉnh An Giang

Trường Tiểu học A Thị trần Long Hồ tỉnh Vĩnh Long

Trường Tiểu học An Bình B tỉnh Vĩnh Long

Trường Tiểu học B Châu Phong tỉnh An Giang

Trường tiểu học B Hiệp Xương tỉnh An Giang

Trường tiểu học B Hòa Lạc tỉnh An Giang

Trường tiểu học B Phú Bình tỉnh An Giang

Trường tiểu học B Phú Hưng tỉnh An Giang

Trường tiểu học B Phú Mỹ tỉnh An Giang

Trường tiểu học B Phú Thạnh tỉnh An Giang

Trường tiểu học B Tân Trung tỉnh An Giang

Trường Tiểu học B Thị trấn An Châu tỉnh An Giang

Trường Tiểu học B Thị trấn Long Hồ tỉnh Vĩnh Long

Trường Tiểu học Bắc Phan Thiết tỉnh Bình Thuận

Trường tiểu học Bàn Tân Định 1 tỉnh Kiên Giang

Trường tiểu học Bàn Tân Định 3 tỉnh Kiên Giang

Trường Tiểu học Bán Trú Long Thạnh A tỉnh An Giang

Trường Tiểu học Bình Hưng tỉnh Bình Thuận

Trường tiểu học C Phú Mỹ tỉnh An Giang

Trường Tiểu học Châu Phong A tỉnh An Giang

Trường Tiểu học Châu Phong D tỉnh An Giang

Trường Tiểu học Châu Thới tỉnh Bạc Liêu

Trường Tiểu học Châu Văn Liêm tỉnh An Giang

Trường Tiểu học Chu Văn An tỉnh Vĩnh Long

Trường Tiểu học Giá Rai B tỉnh Bạc Liêu

Trường Tiểu học Hàm Cần 1 tỉnh Bình Thuận

Trường Tiểu học Hàm Cần 2 tỉnh Bình Thuận

Trường Tiểu học Hàm Cường 1 tỉnh Bình Thuận

Trường Tiểu học Hàm Cường 2 tỉnh Bình Thuận

Trường Tiểu học Hàm Kiệm 1 tỉnh Bình Thuận

Trường Tiểu học Hàm Kiệm 2 tỉnh Bình Thuận

Trường Tiểu học Hàm Minh 1 tỉnh Bình Thuận

Trường Tiểu học Hàm Minh 2 tỉnh Bình Thuận

Trường Tiểu học Hàm Mỹ 2 tỉnh Bình Thuận

Trường Tiểu học Hàm Thạnh 1 tỉnh Bình Thuận

Trường Tiểu học Hàm Thạnh 2 tỉnh Bình Thuận

Trường Tiểu học Hàm Thạnh 2 tỉnh Bình Thuận

Trường Tiểu học Hàm Tiến tỉnh Bình Thuận

Trường Tiểu học Hiệp Hòa A tỉnh Trà Vinh

Trường Tiểu học Hiệp Hòa B tỉnh Trà Vinh

Trường Tiểu học Hiệp Mỹ Đông tỉnh Trà Vinh

Trường Tiểu học Hiệp Mỹ Tây A tỉnh Trà Vinh

Trường Tiểu học Hiệp Mỹ Tây B tỉnh Trà Vinh

Trường Tiểu học Hộ Phòng C tỉnh Bạc Liêu

Trường Tiểu học Hòa Bình A tỉnh Bạc Liêu

Trường Tiểu học Hòa Bình C tỉnh Bạc Liêu

Trường Tiểu học Hòa Phú A tỉnh Vĩnh Long

Trường Tiểu học Hòa Phú B tỉnh Vĩnh Long

Trường Tiểu học Hoàng Hoa Thám tỉnh Bạc Liêu

Trường Tiểu học Hoàng Quân tỉnh Bạc Liêu

Trường Tiểu học Hùng Vương tỉnh Vĩnh Long

Trường Tiểu học Kim Hòa A tỉnh Trà Vinh

Trường Tiểu học Kim Hòa B tỉnh Trà Vinh

Trường Tiểu học Lê Chánh tỉnh An Giang

Trường Tiểu học Lê Hồng Phong tỉnh Vĩnh Long

Trường Tiểu học Lê Lợi tỉnh Vĩnh Long

Trường Tiểu học Lê Thánh Tông, TX Bình Minh, tỉnh Vĩnh Long

Trường Tiểu học Lê Thị Riêng tỉnh Bạc Liêu

Trường Tiểu học Lê Văn Tám tỉnh Bạc Liêu

Trường Tiểu học Lộc Hòa A tỉnh Vĩnh Long

Trường Tiểu học Lộc Hòa B tỉnh Vĩnh Long

Trường Tiểu học Long An A tỉnh An Giang

Trường Tiểu học Long An A tỉnh Vĩnh Long

Trường Tiểu học Long An B tỉnh An Giang

Trường Tiểu học Long Châu tỉnh An Giang

Trường tiểu học Long Hòa tỉnh An Giang

Trường Tiểu học Long Hưng tỉnh An Giang

Trường Tiểu học Long Phú tỉnh An Giang

Trường Tiểu học Long Phước A tỉnh Vĩnh Long

Trường Tiểu học Long Phước B tỉnh Vĩnh Long

Trường Tiểu học Long Sơn A tỉnh An Giang

Trường Tiểu học Long Sơn A tỉnh Trà Vinh

Trường Tiểu học Long Sơn B tỉnh An Giang

Trường Tiểu học Long Sơn B tỉnh Trà Vinh

Trường Tiểu học Long Sơn C tỉnh Trà Vinh

Trường tiểu học Long Thạnh 4 tỉnh Kiên Giang

Trường Tiểu học Lưu Hữu Phước tỉnh Bạc Liêu

Trường Tiểu học Lý Thường Kiệt, TX Bình Minh, tỉnh Vĩnh Long

Trường Tiểu học Mai Thanh Thế tỉnh Bạc Liêu

Trường Tiểu học Minh Diệu A tỉnh Bạc Liêu

Trường Tiểu học Minh Diệu B tỉnh Bạc Liêu

Trường Tiểu học Mũi né 1 tỉnh Bình Thuận

Trường Tiểu học Mũi né 2 tỉnh Bình Thuận

Trường Tiểu học Mương Mán tỉnh Bình Thuận

Trường Tiểu học Mỹ Hòa A tỉnh Trà Vinh

Trường Tiểu học Mỹ Hòa B tỉnh Trà Vinh

Trường Tiểu học Mỹ Long Bắc A tỉnh Trà Vinh

Trường Tiểu học Mỹ Long Bắc B tỉnh Trà Vinh

Trường Tiểu học Mỹ Long Nam A tỉnh Trà Vinh

Trường Tiểu học Mỹ Long Nam B tỉnh Trà Vinh

Trường tiểu học Ngọc Thuận 1 tỉnh Kiên Giang

Trường Tiểu học Nguyễn Du tỉnh Bạc Liêu

Trường Tiểu học Nguyễn Du tỉnh Vĩnh Long

Trường Tiểu học Nguyễn Huệ tỉnh Vĩnh Long

Trường tiểu học Nguyễn Hưởng tỉnh Kiên Giang

Trường Tiểu học Nguyễn Hữu Huân tỉnh Vĩnh Long

Trường Tiểu học Nguyễn Thị Minh Khai, TX Bình Minh, tỉnh Vĩnh Long

Trường Tiểu học Nguyễn Trung Trực tỉnh Vĩnh Long

Trường Tiểu học Nguyễn Văn Trỗi, TX Bình Minh, tỉnh Vĩnh Long

Trường Tiểu học Nhị Trường C tỉnh Trà Vinh

Trường Tiểu học Phạm Hùng tỉnh Vĩnh Long

Trường Tiểu học Phạm Văn Năm, TX Bình Minh tỉnh Vĩnh Long

Trường Tiểu học Phan Bội Châu, TX Bình Minh, tỉnh Vĩnh Long

Trường Tiểu học Phan Văn Đáng, TX Bình Minh, tỉnh Vĩnh Long

Trường Tiểu học Phong Phú A tỉnh Bạc Liêu

Trường Tiểu học Phong Phú B tỉnh Bạc Liêu

Trường Tiểu học Phong Tân tỉnh Bạc Liêu

Trường Tiểu học Phong Thạnh B tỉnh Bạc Liêu

Trường Tiểu học Phong Thạnh Tây A tỉnh Bạc Liêu

Trường Tiểu học Phú Đức A tỉnh Vĩnh Long

Trường Tiểu học Phú Đức C tỉnh Vĩnh Long

Trường Tiểu học Phú Hài 1 tỉnh Bình Thuận

Trường tiểu học Phú Hiệp tỉnh An Giang

Trường tiểu học Phú Lâm tỉnh An Giang

Trường Tiểu học Phú Lộc tỉnh An Giang

Trường tiểu học Phú Long tỉnh An Giang

Trường Tiểu học Phù Ly, TX Bình Minh, tỉnh Vĩnh Long

Trường Tiểu học Phú Quới A tỉnh Vĩnh Long

Trường Tiểu học Phú Quới C tỉnh Vĩnh Long

Trường Tiểu học Phú Thành tỉnh An Giang

Trường Tiểu học Phú Thủy 2 tỉnh Bình Thuận

Trường Tiểu học Phú Trinh 3 tỉnh Bình Thuận

Trường Tiểu học Phú Vĩnh A tỉnh An Giang

Trường Tiểu học Phú Vĩnh B tỉnh An Giang

Trường tiểu học Phú Xuân tỉnh An Giang

Trường Tiểu học Phước Hậu A tỉnh Vĩnh Long

Trường Tiểu học Phước Hậu C tỉnh Vĩnh Long

Trường Tiểu học Phước Hội 1 tỉnh Bình Thuận

Trường Tiểu học Phước Hội 2 tỉnh Bình Thuận

Trường Tiểu học Phước Hội 3 tỉnh Bình Thuận

Trường Tiểu học Phước Hội 4 tỉnh Bình Thuận

Trường Tiểu học Phước Lộc 1 tỉnh Bình Thuận

Trường Tiểu học Sư phạm thực hành tỉnh Vĩnh Long

Trường Tiểu học Tân An 1 tỉnh Bình Thuận

Trường Tiểu học Tân An 2 tỉnh Bình Thuận

Trường Tiểu học Tân An 3 tỉnh Bình Thuận

Trường Tiểu học Tân An A tỉnh An Giang

Trường Tiểu học Tân An B tỉnh An Giang

Trường tiểu học Tân Đông tỉnh Long An

Trường Tiểu học Tân Hạnh B tỉnh Vĩnh Long

Trường Tiểu học Tân Hạnh C tỉnh Vĩnh Long

Trường Tiểu học Tân Hiệp A tỉnh Bạc Liêu

Trường Tiểu học Tân Hiệp tỉnh Long An

Trường Tiểu học Tân Hưng tỉnh Vĩnh Long

Trường Tiểu học Tân Lập 1 tỉnh Bình Thuận

Trường Tiểu học Tân Lập 2 tỉnh Bình Thuận

Trường Tiểu học Tân Lập 3 tỉnh Bình Thuận

Trường Tiểu học Tân Phước 2 tỉnh Bình Thuận

Trường Tiểu học Tân Phước 3 tỉnh Bình Thuận

Trường tiểu học Tân Tây tỉnh Long An

Trường Tiểu học Tân Thành 1 tỉnh Bình Thuận

Trường Tiểu học Tân Thạnh tỉnh An Giang

Trường Tiểu học Tân Thuận 4 tỉnh Bình Thuận

Trường tiểu học Thạnh Bình 1 tỉnh Kiên Giang

Trường Tiểu học Thạnh Bình B tỉnh Bạc Liêu

Trường tiểu học Thạnh Hòa 2 tỉnh Kiên Giang

Trường Tiểu học Thạnh Hòa Sơn A tỉnh Trà Vinh

Trường Tiểu học Thạnh Hòa Sơn B tỉnh Trà Vinh

Trường tiểu học Thạnh Hưng 1 tỉnh Kiên Giang

Trường tiểu học Thạnh Hưng 2 tỉnh Kiên Giang

Trường tiểu học Thạnh Hưng 3 tỉnh Kiên Giang

Trường tiểu học Thạnh Phú tỉnh Long An

Trường tiểu học Thạnh Phước 1 tỉnh Kiên Giang

Trường tiểu học Thạnh Phước 2 tỉnh Kiên Giang

Trường tiểu học Thạnh Phước tỉnh Long An

Trường Tiểu học thị trấn Cầu Ngang tỉnh Trà Vinh

Trường tiểu học Thị Trấn Giồng Riềng 1 tỉnh Kiên Giang

Trường tiểu học Thị trấn Giồng Riềng 2 tỉnh Kiên Giang

Trường tiểu học Thị trấn Giồng Riềng 3 tỉnh Kiên Giang

Trường Tiểu học thị trấn Mỹ Long tỉnh Trà Vinh

Trường tiểu học Thị Trấn Thạnh Hóa tỉnh Long An

Trường Tiểu học Thiềng Đức tỉnh Vĩnh Long

Trường Tiểu học Thoại Ngọc Hầu, TX Bình Minh, tỉnh Vĩnh Long

Trường Tiểu học Thuận Bình tỉnh Long An

Trường Tiểu học Thuận Nam 2 tỉnh Bình Thuận

Trường Tiểu học Thuận Nam 3 tỉnh Bình Thuận

Trường tiểu học Thuận Nghĩa Hòa A tỉnh Long An

Trường tiểu học Thuận Nghĩa Hòa B tỉnh Long An

Trường Tiểu học Thuận Quý tỉnh Bình Thuận

Trường Tiểu học Thực hành Măng Non tỉnh Vĩnh Long

Truong Tiểu học Thủy Đông tỉnh Long An

Trường tiểu học Thủy Tây tỉnh Long An

Trường Tiểu học Tiến Lợi tỉnh Bình Thuận

Trường Tiểu học Tiến Thành 1 tỉnh Bình Thuận

Trường Tiểu học Tiến Thành 2 tỉnh Bình Thuận

Trường Tiểu học Trần Bình Trọng, TX Bình Minh, tỉnh Vĩnh Long

Trường Tiểu học Trần Đại Nghĩa tỉnh Vĩnh Long

Trường Tiểu học Trần Quốc Toản tỉnh Vĩnh Long

Trường Tiểu học Trần Quốc Tuấn tỉnh Vĩnh Long

Trường Tiểu học Trần Văn Tất tỉnh Bạc Liêu

Trường Tiểu học Trương Định tỉnh Vĩnh Long

Trường Tiểu học Trường Thọ A tỉnh Trà Vinh

Trường Tiểu học Trường Thọ B tỉnh Trà Vinh

Trường Tiểu học và THCS Đông Tiến tỉnh Bình Thuận

Trường Tiểu học và THCS Hàm Mỹ tỉnh Bình Thuận

Trường Tiểu học và THCS La Dạ tỉnh Bình Thuận

Trường tiểu học và THCS Thạnh An tỉnh Long An

Trường Tiểu học Vĩnh Bình A tỉnh Bạc Liêu

Trường Tiểu học Vĩnh Bình B tỉnh Bạc Liêu

Trường Tiểu học Vĩnh Bình C tỉnh Bạc Liêu

Trường Tiểu học Vĩnh Hậu A tỉnh Bạc Liêu

Trường Tiểu học Vĩnh Hậu B tỉnh Bạc Liêu

Trường Tiểu học Vĩnh Hậu C tỉnh Bạc Liêu

Trường Tiểu học Vĩnh Hòa A tỉnh An Giang

Trường Tiểu học Vĩnh Hòa B tỉnh An Giang

Trường Tiểu học Vinh Kim A tỉnh Trà Vinh

Trường Tiểu học Vinh Kim B tỉnh Trà Vinh

Trường Tiểu học Vinh Kim C tỉnh Trà Vinh

Trường Tiểu học Vĩnh Mỹ A1 tỉnh Bạc Liêu

Trường Tiểu học Vĩnh Mỹ B1 tỉnh Bạc Liêu

Trường tiểu học Vĩnh Thạnh tỉnh Kiên Giang

Trường Tiểu học Vĩnh Thịnh A tỉnh Bạc Liêu

Trường Tiểu học Vĩnh Thịnh B tỉnh Bạc Liêu

Trường Tiểu học Vĩnh Thịnh C tỉnh Bạc Liêu

Trường Tiểu học Vĩnh Xương A tỉnh An Giang

Trường Tiểu học Vĩnh Xương B tỉnh An Giang

Trường Tiểu học Vĩnh Xương C tỉnh An Giang

Trường Tiểu học Võ Thị Sáu, TX Bình Minh, tỉnh Vĩnh Long

Trường Tiểu họcTân Thiện tỉnh Bình Thuận

Trường trung cấp Việt - Hàn Phú Quốc tỉnh Kiên Giang

TTDS huyện Cái Nước tỉnh Cà Mau

TTDS huyện Đầm Dơi tỉnh Cà Mau

TTDS huyện Năm Căn tỉnh Cà Mau

TTDS Thành Phố Cà Mau

TTDS Trần Văn Thời tỉnh Cà Mau

TTTT Giáo dục Sức khỏe tỉnh Cà Mau

UBND Huyện

UBND thị trấn Chợ Vàm tỉnh An Giang

UBND Thị Trấn Long An

UBND thị trấn Phú Mỹ tỉnh An Giang

UBND xã Phú Lâm tỉnh An Giang

UBND Xã Tân Trung tỉnh An Giang

UBND xã Bình Thạnh Đông tỉnh An Giang

UBND xã Hiệp Xương tỉnh An Giang

UBND xã Hòa Lạc tỉnh An Giang

UBND xã Long Hòa tỉnh An Giang

UBND xã Phú Hiệp tỉnh An Giang

UBND xã Phú An tỉnh An Giang

UBND xã Phú Hưng tỉnh An Giang

UBND xã Phú Long tỉnh An Giang

UBND xã Phú Thạnh tỉnh An Giang

UBND xã Phú Thọ tỉnh An Giang

UBND xã Tân Đông tỉnh Long An

UBND xã Tân Hiệp tỉnh Long An

UBND xã Tân Hòa tỉnh An Giang

UBND xã Tân Tây tỉnh Long An

UBND xã Thạnh An tỉnh Long An

UBND xã Thạnh Phú tỉnh Long An

UBND xã Thạnh Phước tỉnh Long An

UBND xã Thuận Bình tỉnh Long An

UBND xã Thuận N Hoà tỉnh Long An

UBND xã Thuỷ Đông tỉnh Long An

UBND xã Thuỷ Tây tỉnh Long An

UBND xã Vĩnh Xương tỉnh An Giang

Uỷ Ban Mặt trận Tổ Quốc huyện Phước Long tỉnh Bạc Liêu

Ủy ban MTTQ Việt Nam tỉnh Cà Mau

Văn phòng Đăng ký đất đai tỉnh Bạc Liêu

Văn phòng đăng ký đất đai tỉnh Cà Mau

Văn phòng Đăng ký đất đai tỉnh Kiên Giang

Văn phòng điều phối các Chương trình Mặt Trận Quốc Gia tỉnh Cà Mau

Văn phòng Đoàn ĐBQH tỉnh Cà Mau

Văn phòng HĐND - UBND TP. Bạc Liêu tỉnh Bạc Liêu

Văn Phòng HĐND và UBND huyện Phú Tân tỉnh An Giang

Văn phòng Hội đồng nhân dân tỉnh Cà Mau

Văn phòng Sở NN&PTNT tỉnh Cà Mau

Văn phòng Thị ủy Giá Rai tỉnh Bạc Liêu

Văn phòng thị ủy Tân Châu tỉnh An Giang

Văn phòng UBND tỉnh Bạc Liêu

Văn phòng UBND tỉnh Cà Mau

Văn phòng UBND tỉnh Kiên Giang

Viện kiểm sát nhân dân huyện thạnh hóa tỉnh Long An

Vườn Quốc gia Mũi Cà Mau

Vườn Quốc gia U Minh Hạ tỉnh Cà Mau