digita.
DIGITAL ACCOUNTING

xero GOLD PARTNER

DIGITA · XERO GOLD PARTNER IN VIETNAM

Xero & DIGITA

Cloud accounting that meets Vietnamese Accounting Standards (VAS) – features, compliance solutions and implementation services.

AGENDA

What we will cover

1 **What is Xero**
Cloud accounting for businesses

2 **Key features**
Sales, purchases, bank, reporting

3 **VAS compliance in Vietnam**
Requirements and how they are met

4 **DIGITA VAS Package**
Circular 99 accounts, tax, statements, ledgers

5 **Tools & xero.vn**
Bank2Xero, Bill2Xero, Knowledge Hub

6 **DIGITA services**
Implementation, training, bookkeeping, integration

WHAT IS XERO

Cloud accounting – up-to-date numbers, anytime, anywhere

Xero is online accounting software for businesses: sales, purchases, banking and reporting on one platform, with owners, accountants and advisers working from the same live data.

- Unlimited users
- 800+ connected apps
- Web and mobile apps
- Multi-factor authentication

2 · FEATURES

Key features

Invoices & quotes

Create and send quotes and invoices; reminders, repeating invoices, receivables tracking.

Purchases & expenses

Bills, purchase orders, batch payments; staff submit and approve claims with Xero Expenses.

Bank & reconciliation

Statement import, bank rules, cash coding, automatic reconciliation of high-confidence matches.

Reporting & budgets

Financial, receivables and tax reports; custom layouts; Budget Manager and Analytics.

Currencies & assets

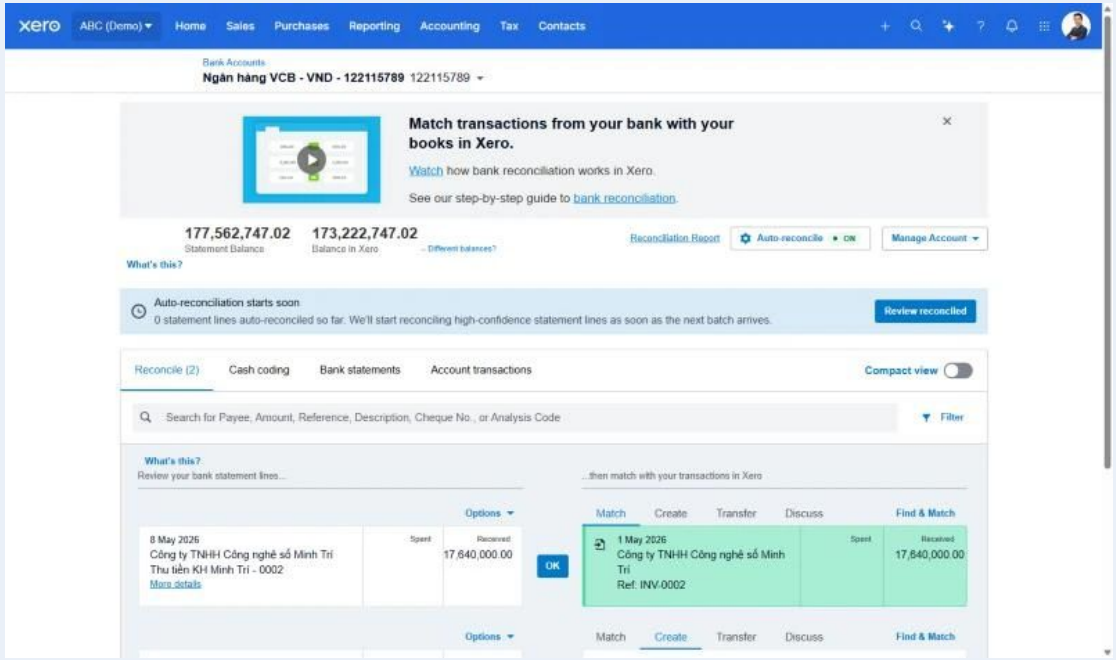
Foreign currency transactions (Premium plan); fixed asset register and depreciation.

Projects, AI & security

Xero Projects, the JAX AI assistant, multi-factor authentication, user permissions.

Banking and automated reconciliation

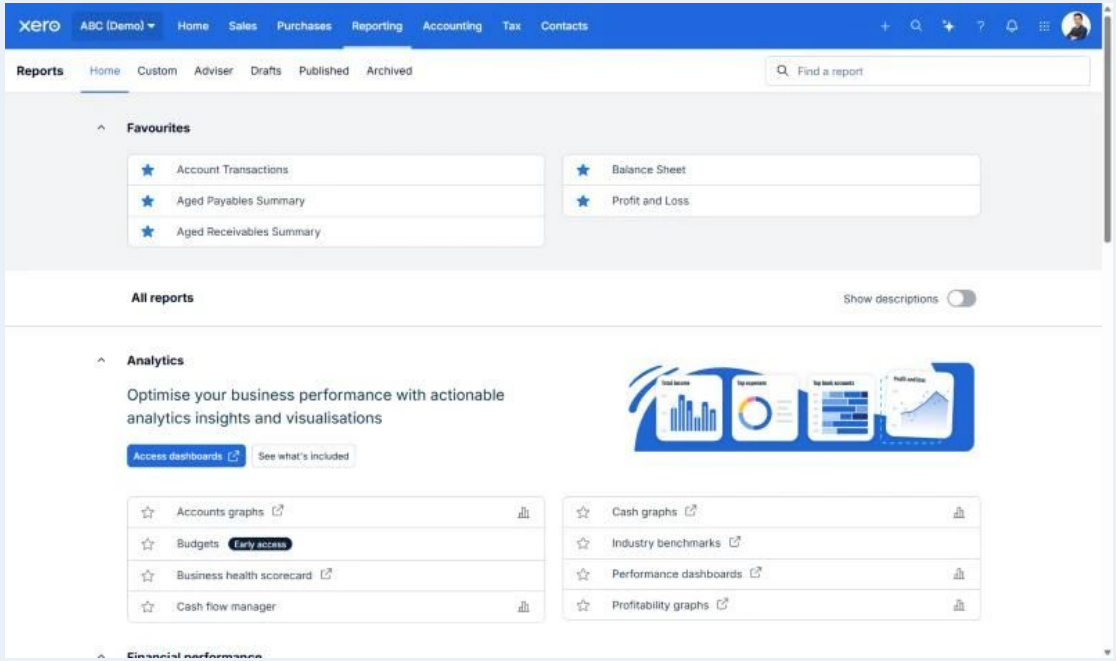
- Import statements from file, or use a bank feed where the bank supports it
- DIGITA's **Bank2Xero** converts Vietnamese bank statements to Xero format
- Xero suggests matches with existing invoices and bills
- **Bank rules** and **cash coding** for recurring transactions
- **Automatic reconciliation** of high-confidence lines (Standard plan and above)



Bank reconciliation screen

Reporting and analytics

- Built-in financial, receivables, tax, inventory and fixed asset reports
- Custom layouts and formulas; save templates for reuse
- **Budget Manager**: compare budget with actuals
- **Analytics**: short-term cash flow, business health
- Export to PDF and Excel; **Publish** to lock figures



Reports screen

2 · FEATURES

Subscription plans and add-ons

Every plan includes unlimited users, reporting, the dashboard and app connections.

Plan	Best for	Highlights
Starter	New businesses with few transactions	20 invoices and quotes, 5 bills per month; bank reconciliation
Standard	Growing businesses	Unlimited invoices and bills; cash coding, automatic reconciliation
Premium	Businesses trading in foreign currencies	Everything in Standard, plus multicurrency
Add-ons	As needed	Xero Projects, Xero Expenses, Analytics Plus

Note: Contact DIGITA for plan advice and a quotation.

Compliance requirements and how they are met (1/2)

Requirement in Vietnam	Xero by default	DIGITA solution
Chart of accounts under the accounting regime (Circular 99/2025, Circular 133)	International-style, not VAS	Circular 99 chart of accounts with Vietnamese names and English descriptions, ready to import
Vietnamese language	English interface; descriptions can be entered in Vietnamese	Bilingual descriptions; Vietnamese reports and voucher templates
VND as bookkeeping currency	VND as base currency; foreign currencies need Premium	VND set-up; guidance on foreign currency entries and FX differences
Financial statements in VAS format	English reports, not in VAS format	VAS statements in Vietnamese and English, line items with VAS codes
Voucher templates	Default English templates	Vietnamese receipt, payment, invoice, bill/PO and statement templates

Compliance requirements and how they are met (2/2)

Requirement in Vietnam	Xero by default	DIGITA solution
VAT	Default tax rates do not follow Vietnam	Input/output VAT codes 0%, 5%, 8%, 10% and exempt; Sales Tax Report supports filing
E-invoices	Does not issue Vietnamese e-invoices	Bill2Xero reads purchase e-invoice XML; e-invoice app integration
Accounting ledgers	Transaction, general ledger and journal reports	Account ledgers, general ledger and general journal included in the package
Fixed assets	Meets basic needs	Asset types and depreciation methods set up
Inventory	Simple: one warehouse, average cost	Advice on integrated inventory apps when needed

Note: Tax returns are prepared in HTKK using Xero figures; sales e-invoices are issued through an e-invoice provider.

VAS Package – Xero implementation for VAS

Circular 99 chart of accounts

About 200 accounts under Circular 99, Vietnamese names, English descriptions; full and short versions.

VAT codes

Input and output 0%, 5%, 8%, 10% and exempt, set up in advance.

Bilingual VAS statements

Directors' report, financial position, profit and loss, cash flows, notes.

Ledgers & management reports

Account ledgers, general ledger, general journal, ageing, invoice lists, tax, depreciation.

Vietnamese voucher templates

Receipt, payment, invoice, bill/PO and statement in Vietnamese format.

Guidance & training

Guidance on local and foreign currency entries; 10-module training kit.

VAS financial statements in Xero

- Reporting › All reports › **Adviser** tab › DIGITA
- Report pack: directors' report, financial position, profit and loss, cash flows (direct), notes
- Choose the period, compare with prior periods; complete directors' details
- Save draft, **Publish**, export to PDF or Excel
- English edition for parent companies, investors and auditors

Note: When adding new accounts, assign report codes so figures land on the right line items.



STATEMENT OF FINANCIAL POSITION

CÔNG TY ABC

As at 31 October 2026

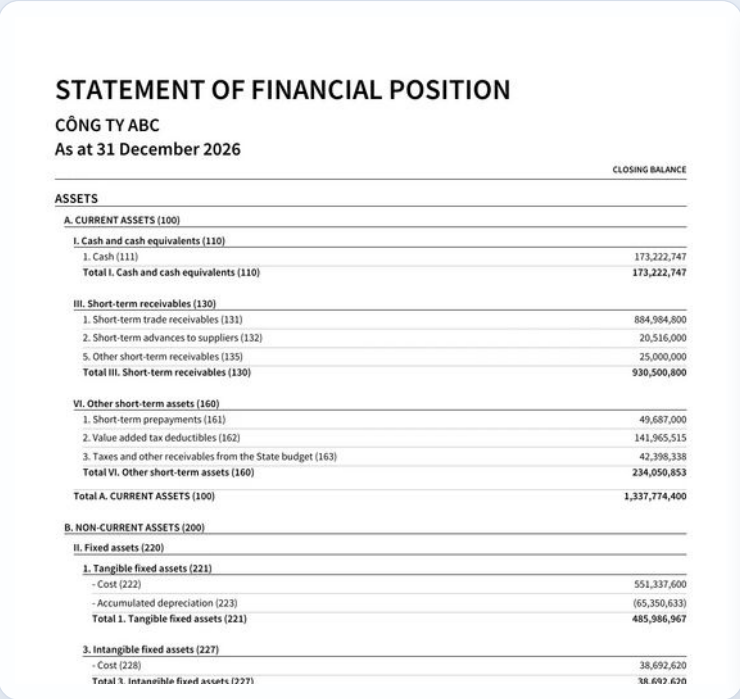
	Closing balance	Opening balance
ASSETS		
A. CURRENT ASSETS (100)		
I. Cash and cash equivalents (110)		
1. Cash (111)	173,222,747	-
Total I. Cash and cash equivalents (110)	**173,222,747**	-
III. Short-term receivables (130)		
1. Short-term trade receivables (131)	884,984,800	-
Total III. Short-term receivables (130)	**884,984,800**	-
VI. Other short-term assets (160)		
1. Short-term prepayments (161)	187,481,515	-
Total VI. Other short-term assets (160)	**187,481,515**	-
Total A. CURRENT ASSETS (100)	**1,245,689,062**	-
B. NON-CURRENT ASSETS (200)		
II. Fixed assets (220)		
1. Tangible fixed assets (221)		
- Cost (222)	814,614,387	-
Total 1. Tangible fixed assets (221)	**814,614,387**	-
Total II. Fixed assets (220)	**814,614,387**	-
VII. Other long-term assets (270)		
3. Long-term reserved spare parts (273)	30,000,000	-

Statement of Financial Position – English edition

4 · VAS PACKAGE

VAS financial statements exported straight from Xero

English edition, sample data for Công ty ABC: VAS line items and codes, drill-down to accounts, PDF for sign-off or Excel.



STATEMENT OF FINANCIAL POSITION

CÔNG TY ABC

As at 31 December 2026

	CLOSING BALANCE
ASSETS	
A. CURRENT ASSETS (100)	
I. Cash and cash equivalents (110)	
1. Cash (111)	173,222,747
Total I. Cash and cash equivalents (110)	**173,222,747**
III. Short-term receivables (130)	
1. Short-term trade receivables (131)	884,984,800
2. Short-term advances to suppliers (132)	20,516,000
5. Other short-term receivables (135)	25,000,000
Total III. Short-term receivables (130)	**930,500,800**
VI. Other short-term assets (160)	
1. Short-term prepayments (161)	49,687,000
2. Value added tax deductibles (162)	141,965,515
3. Taxes and other receivables from the State budget (163)	42,398,338
Total VI. Other short-term assets (160)	**234,050,853**
Total A. CURRENT ASSETS (100)	**1,337,774,400**
B. NON-CURRENT ASSETS (200)	
II. Fixed assets (220)	
1. Tangible fixed assets (221)	
- Cost (222)	551,337,600
- Accumulated depreciation (223)	(65,350,633)
Total 1. Tangible fixed assets (221)	**485,986,967**
3. Intangible fixed assets (227)	
- Cost (228)	38,692,620
Total 3. Intangible fixed assets (227)	**38,692,620**

Statement of Financial Position



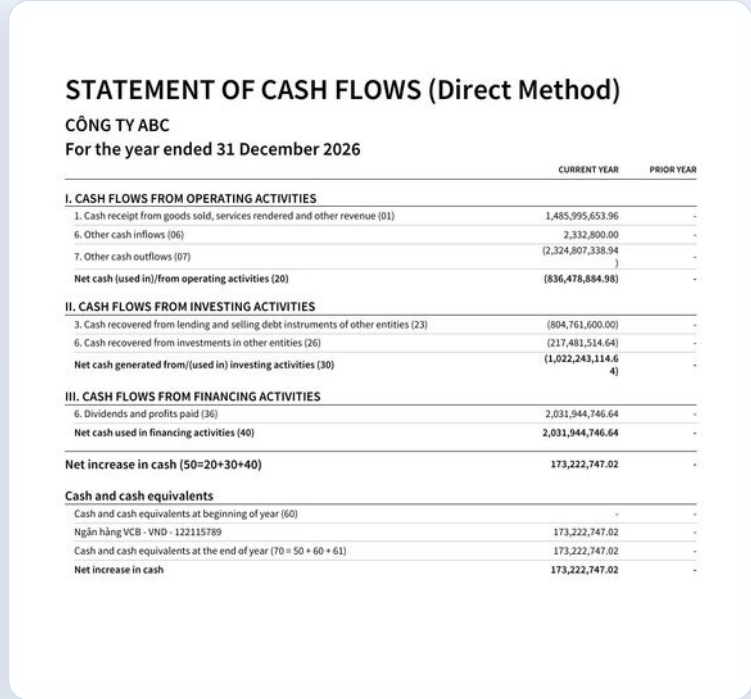
PROFIT AND LOSS

CÔNG TY ABC

For the year ended 31 December 2026

	CURRENT YEAR	PRIOR YEAR
1. Gross revenue from goods sold and services rendered (01)		
511100 - Doanh thu bán hàng hóa	827,521,000	-
511300 - Doanh thu cung cấp dịch vụ	1,379,822,500	-
Total 1. Gross revenue from goods sold and services rendered (01)	**2,207,343,500**	-
3. Net revenue from goods sold and services rendered (10 = 01 - 02)	**2,207,343,500**	-
4. Cost of sales (11)		
632000 - Giá vốn hàng bán	1,228,124,912	-
Total 4. Cost of sales (11)	**1,228,124,912**	-
5. Gross profit from goods sold and services rendered (20 = 10 - 11)	**979,218,588**	-
7. Financial income (22)		
515100 - Doanh thu hoạt động tài chính	908,854	-
Total 7. Financial income (22)	**908,854**	-
9. Selling expenses (25)		
641702 - Chi phí bán hàng - Phí hỗ trợ kỹ thuật	4,300,000	-
641703 - Chi phí bán hàng - Phí thiết kế ấn phẩm, quảng bá	1,273,000	-
641700 - Chi phí dịch vụ mua ngoài	62,735,000	-
641100 - Chi phí nhân viên	795,075,900	-
641400 - CPBH - Chi phí khấu hao TSCĐ	47,262,400	-
Total 9. Selling expenses (25)	**910,646,300**	-
10. General and administration expenses (26)		
642800 - Chi phí bằng tiền khác (642800)	772,732,583	-
642711 - Chi phí dịch vụ mua ngoài - An ninh, bảo vệ	42,120,000	-
642710 - Chi phí dịch vụ mua ngoài - Điện, nước	50,868,000	-

Profit and Loss



STATEMENT OF CASH FLOWS (Direct Method)

CÔNG TY ABC

For the year ended 31 December 2026

	CURRENT YEAR	PRIOR YEAR
I. CASH FLOWS FROM OPERATING ACTIVITIES		
1. Cash receipt from goods sold, services rendered and other revenue (01)	1,485,995,653.96	-
6. Other cash inflows (06)	2,332,800.00	-
7. Other cash outflows (07)	(2,324,807,338.94)	-
Net cash (used in)/from operating activities (20)	**(836,478,884.98)**	-
II. CASH FLOWS FROM INVESTING ACTIVITIES		
3. Cash recovered from lending and selling debt instruments of other entities (23)	(804,761,600.00)	-
6. Cash recovered from investments in other entities (26)	(217,481,514.64)	-
Net cash generated from/(used in) investing activities (30)	**(1,022,243,114.64)**	-
III. CASH FLOWS FROM FINANCING ACTIVITIES		
6. Dividends and profits paid (36)	2,031,944,746.64	-
Net cash used in financing activities (40)	**2,031,944,746.64**	-
Net increase in cash (50=20+30+40)	**173,222,747.02**	-
Cash and cash equivalents		
Cash and cash equivalents at beginning of year (60)	-	-
Ngân hàng VCB - VND - 122115789	173,222,747.02	-
Cash and cash equivalents at the end of year (70 = 50 + 60 + 61)	173,222,747.02	-
Net increase in cash	**173,222,747.02**	-

Statement of Cash Flows (direct)

Reports included in the package

Report in Xero	Purpose
Financial Statements VAS (Vietnamese / English)	Annual and quarterly VAS financial statements
Account Transactions	Account ledgers
General Ledger Summary · Journal Report	General ledger summary · general journal
Aged Receivables / Payables Summary	Receivables and payables ageing
Receivable / Payable Invoice Summary	Sales and purchase invoice listings
Sales Tax Report	VAT summary for filing
Depreciation Schedule	Fixed asset depreciation schedule

Ledgers and management reports included

Pre-formatted, run for any period and export to PDF or Excel for filing and reconciliation.



General Ledger Summary

CÔNG TY ABC

For the period 1 June 2026 to 30 June 2026

ACCOUNT	ACCOUNT CODE	OPENING BALANCE	DEBIT	CREDIT	NET MOVEMENT	CLOSING BALANCE
Ngân hàng VCB - VND - 122115789	112110	764,521,374.76	586,935,910.02	911,613,833.44	(324,677,923.42)	439,843,451.34
Phải thu của khách hàng	131100	500,196,350.00	773,186,700.00	578,041,250.00	195,145,450.00	695,341,800.00
Người mua trả tiền trước	131200	(31,660,000.00)	44,340,000.00	52,918,000.00	(8,578,000.00)	(40,238,000.00)
Tạm ứng	141000	15,000,000.00	-	-	-	15,000,000.00
Nhà cửa, vật kiến trúc	211100	437,400,000.00	-	-	-	437,400,000.00
Máy móc, thiết bị	211200	46,200,000.00	67,737,600.00	-	67,737,600.00	113,937,600.00
Chương trình phần mềm	213500	43,752,000.00	-	-	-	43,752,000.00
Hao mòn TSCĐ hữu hình	214100	(7,290,000.00)	-	11,020,211.11	(11,020,211.11)	(18,310,211.11)
Hao mòn TSCĐ vô hình	214300	-	-	1,686,460.01	(1,686,460.01)	(1,686,460.01)
Chi phí trả trước ngắn hạn	242100	22,942,000.00	38,880,000.00	4,045,000.00	34,835,000.00	57,777,000.00
Chi phí trả trước dài hạn	242200	-	214,400,000.00	2,317,399.99	212,082,600.01	212,082,600.01
Cầm cố, thế chấp, ký quỹ, ký cược dài hạn	244200	30,000,000.00	-	-	-	30,000,000.00
Phải trả cho người bán	331100	(434,894,894.32)	531,467,222.32	582,277,438.32	(50,810,216.00)	(485,705,110.32)
Trả trước cho người bán	331210	6,500,000.00	9,000,000.00	7,500,000.00	1,500,000.00	8,000,000.00
Thuế GTGT phải nộp	333110	74,816,630.32	38,436,034.32	27,428,700.00	11,007,334.32	85,823,964.64
Phải trả người lao động khác	334100	-	308,650,000.00	308,650,000.00	-	-
Kinh phí công đoàn	338200	-	3,973,000.00	3,973,000.00	-	-
Bảo hiểm xã hội	338300	-	31,554,250.00	31,554,250.00	-	-
Bảo hiểm y tế	338400	-	5,459,500.00	5,459,500.00	-	-
Bảo hiểm thất nghiệp	338600	-	2,486,500.00	2,486,500.00	-	-
Doanh thu chờ phân bổ	338700	-	-	241,308,000.00	(241,308,000.00)	(241,308,000.00)
Tracking Transfers	338912	-	403,963,250.00	403,963,250.00	-	-
Cổ phiếu phổ thông có quyền biểu quyết (Vốn góp chủ sở hữu)	411110	(1,700,000,000.00)	-	-	-	(1,700,000,000.00)
Doanh thu bán hàng hóa	511100	(287,128,500.00)	-	274,287,000.00	(274,287,000.00)	(561,415,500.00)

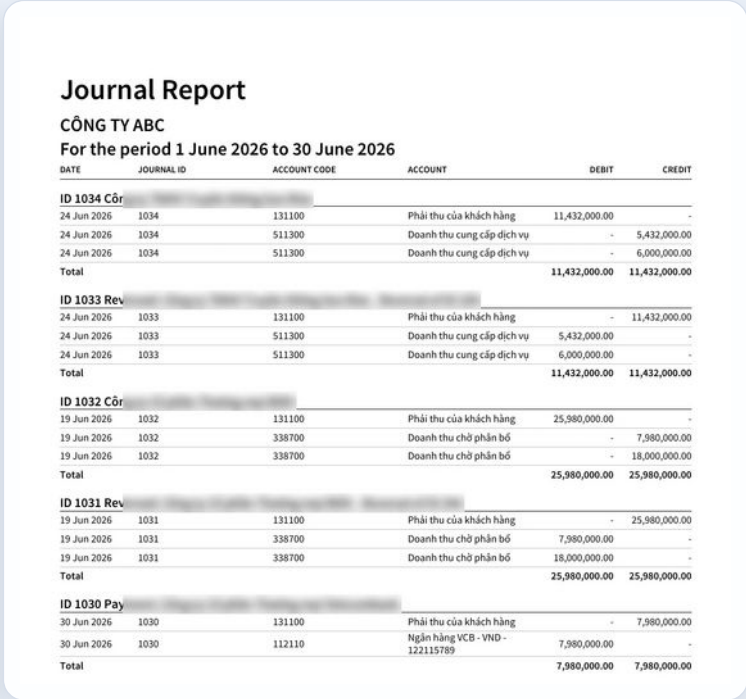


Depreciation Schedule

CÔNG TY ABC

For the month ended 31 May 2026

COST ACCOUNT	NAME	COST	OPENING VALUE	PURCHASES	DISPOSALS	DEPRECIATION	CLOSING VALUE
CPTT Dài hạn (642300)							
Chi phí trả trước dài hạn	Mua Chữ ký số - 3 năm	2,592,000.00	-	2,592,000.00	-	-	2,592,000.00
Total CPTT Dài hạn (642300)		**2,592,000.00**	**-**	**2,592,000.00**	**-**	**-**	**2,592,000.00**
TSCĐ Chương trình phần mềm							
Chương trình phần mềm	Bản quyền hệ quản trị cơ sở dữ liệu (SQL Server, MySQL, Oracle...) để lưu dữ liệu chấm công - 1 năm	16,532,000.00	-	16,532,000.00	-	-	16,532,000.00
Chương trình phần mềm	Bản quyền phần mềm HRM - 1 năm	20,000,000.00	-	20,000,000.00	-	-	20,000,000.00
Chương trình phần mềm	Phần mềm lập trình kết nối thiết bị (SDK/API của hãng sản xuất thiết bị) để đồng bộ dữ liệu về phần mềm HRM - 1 năm	7,220,000.00	-	7,220,000.00	-	-	7,220,000.00
Total TSCĐ Chương trình phần mềm		**43,752,000.00**	**-**	**43,752,000.00**	**-**	**-**	**43,752,000.00**
TSCĐ Máy móc thiết bị (642400)							
Máy móc, thiết bị	Mua phần cứng: Nâng cấp hệ thống Laptop văn phòng	46,200,000.00	-	46,200,000.00	-	-	46,200,000.00
Máy móc, thiết bị	Mua phần cứng: Thiết bị màn hình và máy in tài liệu	20,350,000.00	-	20,350,000.00	-	-	20,350,000.00
Total TSCĐ Máy móc thiết bị (642400)		**66,550,000.00**	**-**	**66,550,000.00**	**-**	**-**	**66,550,000.00**



Journal Report

CÔNG TY ABC

For the period 1 June 2026 to 30 June 2026

DATE	JOURNAL ID	ACCOUNT CODE	ACCOUNT	DEBIT	CREDIT
ID 1034 Cô					
24 Jun 2026	1034	131100	Phải thu của khách hàng	11,432,000.00	-
24 Jun 2026	1034	511300	Doanh thu cung cấp dịch vụ	-	5,432,000.00
24 Jun 2026	1034	511300	Doanh thu cung cấp dịch vụ	-	6,000,000.00
Total				**11,432,000.00**	**11,432,000.00**
ID 1033 Rev					
24 Jun 2026	1033	131100	Phải thu của khách hàng	-	11,432,000.00
24 Jun 2026	1033	511300	Doanh thu cung cấp dịch vụ	5,432,000.00	-
24 Jun 2026	1033	511300	Doanh thu cung cấp dịch vụ	6,000,000.00	-
Total				**11,432,000.00**	**11,432,000.00**
ID 1032 Cô					
19 Jun 2026	1032	131100	Phải thu của khách hàng	25,980,000.00	-
19 Jun 2026	1032	338700	Doanh thu chờ phân bổ	-	7,980,000.00
19 Jun 2026	1032	338700	Doanh thu chờ phân bổ	-	18,000,000.00
Total				**25,980,000.00**	**25,980,000.00**
ID 1031 Rev					
19 Jun 2026	1031	131100	Phải thu của khách hàng	-	25,980,000.00
19 Jun 2026	1031	338700	Doanh thu chờ phân bổ	7,980,000.00	-
19 Jun 2026	1031	338700	Doanh thu chờ phân bổ	18,000,000.00	-
Total				**25,980,000.00**	**25,980,000.00**
ID 1030 Pay					
30 Jun 2026	1030	131100	Phải thu của khách hàng	-	7,980,000.00
30 Jun 2026	1030	112110	Ngân hàng VCB - VND - 122115789	7,980,000.00	-
Total				**7,980,000.00**	**7,980,000.00**

General Ledger Summary

Depreciation Schedule

Journal Report

5 · TOOLS

xero.vn – tools and resources built by DIGITA

xero.vn is DIGITA’s hub of services, resources and automation tools for businesses using Xero in Vietnam.

Bank2Xero

Converts Vietnamese bank statements into files ready to import into Xero.

Bill2Xero

Reads e-invoice XML files and creates bills in Xero.

Xero E-Invoice

E-invoice integration for Xero – in development.

Knowledge Hub

Guides, articles and Xero updates in Vietnamese.

6 · SERVICES

DIGITA Xero services

Initial implementation

- Business review and roll-out advice
- Accounts, vouchers and VAS reports set-up
- Data conversion and opening balances
- Test run and post-go-live support

Training

- 10 modules, from set-up to reporting
- About 2 hours per module
- Online or on-site
- Up to 5 trainees per class

Bookkeeping & review

- Invoices, bills, bank and fixed assets
- Bank reconciliation
- Review and adjustments
- Monthly, quarterly and annual reports

Integration consulting

- Integration documentation
- Work with partners on data needs
- Test runs and data checks
- Billed on actual hours

6 · SERVICES

Implementation process

STEP 1

Discovery

Understand the business model, processes and reporting needs.

STEP 2

VAS set-up

Circular 99 accounts, tax, vouchers, reports.

STEP 3

Conversion

Master data and opening balances from the old system.

STEP 4

Training

Module-based training for the finance team.

STEP 5

Go-live

Test run, review and ongoing support.

WHY DIGITA

Why choose DIGITA

Xero Gold Partner

Working with Xero in Vietnam since 2018.

Xero Advisor certified

All implementation and advisory staff hold Xero Advisor certification.

Audit & accounting background

Practical knowledge of Vietnamese and international accounting, tax and social insurance.

Fast implementation

Standard packages and industry templates shorten roll-out time.

Ready-made resources

Guides, training kits and a Vietnamese Knowledge Hub.

Direct line to Xero

Close working relationship with Xero’s support and technical teams.

Contact DIGITA

digita.vn/contact · info@digita.vn

xero.vn – DIGITA’s Xero service hub

DIGITA – Digital Accounting