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From Transparency to Accountability: A Review of Measurement Approaches in Vietnamese Higher Education

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ABSTRACT: Accountability has become a central condition of university autonomy, yet it is often measured through its most visible component: publicly available information. This critical narrative review examines how accountability has been conceptualised and measured in higher education and considers the implications for Vietnam during the transition from Circular 36/2017/TT-BGDDT to Circular 09/2024/TT-BGDDT. The review synthesises scholarship on higher education governance, public accountability, quality assurance, performance measurement, and transparency assessment, together with Vietnamese legal and empirical literature. It distinguishes transparency from the wider accountability relationship, compares five measurement families, and identifies recurring validity problems involving proxy indicators, attribution, composite scores, and compliance-oriented behaviour. The Vietnamese policy transition sharpens disclosure requirements by introducing a mandatory annual report, a specific publication deadline, an update rule, a five-year retention period, and an explicit clarity criterion. However, stronger disclosure rules do not by themselves demonstrate answerability, stakeholder dialogue, correction, or organisational learning. To address this gap, the article proposes a three-layer measurement direction: information existence, timeliness, and substantive information quality. The framework supports reproducible web-based assessment while preserving a clear inferential boundary between disclosure compliance and accountability as a broader governance process. The review concludes that Vietnam needs longitudinal, evidence-based measurement that combines document audits with process and stakeholder evidence if regulatory transparency is to develop into meaningful public accountability.

KEYWORDS: accountability, higher education, information disclosure, transparency, Vietnam

1. INTRODUCTION

University autonomy changes the distribution of decision-making power. When institutions gain greater discretion over finance, organisation, staffing, and academic activity, governments and the public expect stronger evidence that those powers are being exercised responsibly. Accountability therefore operates as a condition of legitimate autonomy rather than as a separate administrative obligation. In higher education, it now links universities to governments, accreditation bodies, students, families, employers, funders, and the wider public, each of whom may demand different information and different forms of justification [1-3].

The most accessible evidence of accountability is usually transparency: whether an institution publishes information about its programmes, staff, facilities, finance, quality assurance, and outcomes. Public disclosure matters because stakeholders cannot scrutinise decisions that remain invisible. Yet disclosure is not equivalent to accountability. An institution may publish a report without explaining contested decisions, responding to questions, correcting inaccurate data, or accepting consequences. Conversely, an accountability process may exist internally but remain inaccessible to external stakeholders. Treating the presence of documents as a complete measure of accountability therefore creates a conceptual and measurement error: it substitutes a necessary input for the wider relationship that the study intends to assess [4,5].

This distinction is particularly important in Vietnam. Higher education reform has progressively connected institutional autonomy with public disclosure, quality assurance, and financial responsibility. The Law on Higher Education 2012 and its 2018 amendment established the legal direction, while successive disclosure regulations translated that direction into observable institutional duties. Circular 36/2017/TT-BGDDT specified public information associated with five disclosure forms for higher education institutions. Circular 09/2024/TT-BGDDT replaced that framework and introduced more explicit requirements concerning deadlines, updates, retention, clarity, and annual reporting. The transition offers an unusual opportunity to reconsider what should be measured when legal transparency requirements are used as evidence of university accountability.

This article reviews measurement approaches that can inform that task. It addresses three questions. First, what elements distinguish accountability from transparency in higher education? Second, what do the main measurement approaches capture, and what do they omit? Third, how can Vietnam develop a measurement direction that is legally grounded, reproducible, and sufficiently cautious about what website evidence can establish? The central argument is that disclosure audits are valuable when they are treated as measurements of observable public accountability practices, not as a complete representation of accountability. Their validity improves when existence is separated from timeliness and substantive quality, and when the resulting scores are linked to process and stakeholder evidence.

This article compiles a literature review comprising 40 academic and legal sources published between 2006 and 2025, selected from the literature review that forms the basis of the relevant argument through targeted keyword screening and backreference tracing. The sources cover higher education accountability, public administration, performance regimes, quality assurance, transparency measurement, Vietnamese scholarship, and relevant legislation. Sources were retained when they clarified a definition, represented a distinct measurement family, documented a methodological risk, or explained the Vietnamese regulatory and institutional setting. Legal texts were examined as primary sources for the content and timing of disclosure obligations.

The synthesis proceeded along three analytical tracks: the conceptual boundary between transparency and accountability; the unit of measurement used by different tools; and the evidentiary claim that each tool can reasonably support. This approach does not reproduce a systematic search protocol and may not include every relevant publication. Its value lies instead in making assumptions and inferential limits explicit, an issue that is often obscured when accountability is reduced to a single score.

2. CONCEPTUAL FOUNDATIONS OF ACCOUNTABILITY IN HIGHER EDUCATION

Accountability in higher education has expanded from a largely vertical reporting relationship to a network of overlapping obligations. Early formulations emphasised public trust, institutional performance, cost, graduation, and educational value [2]. Later work described multiple forms, functions, and forums, reflecting the fact that universities answer simultaneously to state authorities, professional communities, students, markets, and society [4]. This expansion has made accountability more important but also harder to measure, because the term may refer to legal compliance, financial stewardship, academic standards, responsiveness, social responsibility, or consequences for failure.

Pushpanadham distinguishes macro- and micro-level accountability. At the macro level, the higher education system is expected to fulfil public purposes and contribute to social development. At the micro level, each institution carries administrative, financial, and academic responsibilities [5]. The distinction is useful for measurement. A website audit can observe selected micro-level administrative and financial practices. It cannot, without additional evidence, establish the university's overall contribution to society, the quality of teaching, or the fairness of internal decision making.

Vietnamese scholarship adds two elements that are important for operationalisation. Pham Thi Ly defines accountability in terms of acknowledging responsibility for actions, decisions, and policies, providing convincing explanations, and accepting consequences when legal or ethical principles are violated [6]. Pham Minh Hung and colleagues apply the concept to universities as an obligation to provide stakeholders with sufficient information and to commit to performing institutional activities with quality [7]. Taken together, these definitions move beyond publication. They include information, justification, quality, and consequences.

Transparency is therefore best understood as an enabling condition within an accountability relationship. It reduces information asymmetry and makes scrutiny possible. Answerability begins when an institution must explain or justify its decisions. Enforceability concerns correction, remedy, or sanction when performance or conduct is inadequate. A further learning function arises when evidence and feedback are used to improve organisational practice. These dimensions are analytically distinct even when they interact in practice.

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Table 1. From transparency to accountability: conceptual dimensions and observable evidence

Dimension	Core question	Examples of observable evidence	Main inferential limit
Transparency	What information is publicly available?	Web pages, annual reports, financial disclosures, quality assurance results, stable archives	Publication does not prove explanation, use, or accuracy
Answerability	Can the institution explain and justify decisions?	Responses to stakeholder questions, explanatory notes, hearings, governing-board records	A formal forum may exist without meaningful challenge
Enforceability	What happens when standards are not met?	Corrections, remedies, audit follow-up, sanctions, revised decisions	Consequences may be informal or confidential
Organisational learning	Does evidence lead to improvement?	Documented action plans, follow-up data, changed procedures, evaluation cycles	Change cannot automatically be attributed to one accountability mechanism

The table clarifies why a transparency score should not be labelled an accountability score without qualification. A defensible formulation is "public disclosure compliance" or "observable public accountability practice." Such terminology preserves the value of measurement while avoiding a claim that the full accountability relationship has been captured.

3. THE GLOBAL SHIFT OF ACCOUNTABILITY

Higher education accountability has moved from professional self-regulation and democratic trust toward managerial, market, and performance-oriented regimes. New public management reforms encouraged governments to steer institutions through targets, contracts, audits, rankings, and funding formulas rather than direct control. Universities were granted formal autonomy but were also required to produce increasingly standardised evidence of outputs and efficiency [8,9]. As competition intensified, performance information became both a governance instrument and a market signal for students, funders, and employers [10].

This shift changed the objects of measurement. Traditional systems concentrated on inputs, financial probity, peer review, and compliance with established procedures. Contemporary systems place greater emphasis on graduation, employability, publication, social impact, and institutional position. The older and newer logics frequently coexist. Administrative rules remain, while outcome indicators and external comparisons are added to them. The result is a hybrid regime in which universities may be formally autonomous but closely governed through data [11,12].

Quantification can improve consistency and visibility. Common indicators allow governments and stakeholders to compare institutions, identify outliers, and ask more focused questions. However, measures also reshape the behaviour they are intended to observe. When indicators are attached to funding, reputation, or sanction, institutions may optimise what is visible and controllable. Publication counts can displace attention from teaching; admissions practices may be adjusted to protect performance measures; and staff may devote substantial effort to producing auditable records rather than improving academic work [13,14].

These effects do not mean that measurement should be abandoned. They show that validity is partly consequential. A technically reliable indicator may still be unsuitable if its use narrows professional behaviour, encourages gaming, or penalises institutions serving more disadvantaged populations. The governance question is not only whether an indicator is measured consistently, but also what behaviour it rewards, whose interests it represents, and which aspects of educational value it leaves unobserved.

The global literature consequently points toward a balanced model. External accountability remains necessary because universities use public resources and exercise substantial authority. Yet accountability systems work better when measurement supports dialogue, learning, and improvement rather than operating exclusively as a remote-control mechanism. Trust and accountability are not opposites. Trust requires credible information, while accountability requires institutional space for interpretation and professional judgement. This balance is especially relevant in systems where regulatory capacity and institutional resources vary widely.

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4. METHODS, TOOLS, AND TRANSPARENCY CRITERIA FOR MEASUREMENT

Accountability is measured through several families of tools that differ in their unit of analysis and evidentiary reach. Reviews of public accountability research emphasise that no single indicator captures the full construct and that measurements should distinguish formal structures, enacted processes, individual perceptions, organisational outputs, and public disclosure [15,16]. Five measurement families are particularly relevant to higher education.

4.1. Formal-structure measures

Formal-structure measures record the existence of laws, reporting duties, oversight rights, audit arrangements, governing bodies, complaint mechanisms, and accountability forums. They are useful for institutional mapping and cross-jurisdictional comparison because the evidence is usually documentary and relatively stable. They can show whether an accountability architecture exists. Their main weakness is the implementation gap: a rule, committee, or reporting requirement may exist on paper but have little effect on daily decisions.

For Vietnamese higher education, formal-structure measurement is indispensable because disclosure obligations are established in legislation and circulars. It identifies the legally applicable content, deadline, format, and retention period. Yet legal coding should remain separate from observed institutional compliance. Combining the rule and its implementation in one score would make it impossible to distinguish weak regulation from weak execution.

4.2. Process measures

Process measures examine how accountability unfolds. The accountability cube, for example, separates information provision, discussion, and evaluation, and considers the intensity of each stage [17]. This approach captures more of the relationship than a document count. A university may supply information, but the process is incomplete if stakeholders cannot question it or if the institution never evaluates the response.

Process measurement can use meeting records, consultation logs, responses to complaints, governing-board minutes, audit follow-up, or observations of accountability forums. It is richer than a website audit but more expensive and less easily standardised. Access may also be uneven: institutions with better documentation can appear more accountable even when the substantive quality of deliberation is similar.

4.3. Psychometric measures

Psychometric approaches measure perceived or felt accountability among staff, managers, students, or external stakeholders. Multidimensional scales have been developed to assess expectations, scrutiny, legitimacy, expertise, and the perceived obligation to explain conduct [18,19]. Their strengths are access to experiences that documents cannot reveal and the availability of reliability and construct-validity procedures.

These measures also have limits. Perception is not the same as institutional practice. Responses may be influenced by role, organisational climate, fear of disclosure, or recent events. Cross-institutional comparisons require careful tests of measurement invariance and sampling equivalence. Psychometric evidence is most useful when combined with documentary and process data rather than treated as a substitute for them.

4.4. Performance and outcome measures

Performance systems use outputs such as graduation, employment, research production, financial efficiency, accreditation outcomes, or student learning. They respond to a legitimate public concern: institutions should be assessed not only on whether procedures exist but also on what they achieve. The difficulty is attribution. Educational outcomes are produced by prior student preparation, labour-market conditions, disciplinary mix, regional context, and institutional choices. Assigning an outcome to one governance mechanism can therefore exceed the evidence [20].

Single high-stakes measures are particularly risky. Multi-measure systems and dashboards reduce dependence on one indicator and can reveal trade-offs [21]. Even then, designers must specify denominators, time windows, missing-data rules, and contextual variables. A composite score can conceal a serious weakness if high values on easy indicators compensate for failure on a legally or educationally essential dimension.

4.5. Transparency and web-disclosure measures

Transparency measures assess whether information is available, accessible, complete, understandable, current, and reusable. Local-government transparency indices demonstrate how public websites can be coded systematically across institutions [22]. Digital-

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process research further shows that transparency depends not only on content but also on navigation, traceability, and the ability to verify a record [23]. Maturity approaches add a developmental perspective by distinguishing minimum publication from structured, machine-readable, and reusable data [24].

Web audits are attractive in higher education because they rely on public evidence and can be repeated without institutional self-report. They directly represent what students and other external users can find. However, the search protocol becomes part of the measurement instrument. Results may depend on search terms, navigation depth, broken links, archived pages, dynamic content, or the date of observation. "Not found" should therefore mean "not accessible after a documented search procedure," not necessarily "the institution never created the information."

Table 2. Main measurement approaches for higher education accountability

Approach	Typical unit and evidence	Principal contribution	Main limitation
Formal structure	Laws, rules, oversight bodies, reporting duties	Maps the accountability architecture and applicable obligations	Cannot establish implementation
Accountability process	Information, discussion, evaluation, response records	Captures answerability and interaction	Resource-intensive; access and coding may vary
Psychometric scale	Perceptions of staff, managers, students, or stakeholders	Measures experienced pressure, legitimacy, and responsiveness	Subject to response bias and cross-group comparability problems
Performance/outcome system	Outputs, outcomes, efficiency, quality indicators	Connects governance to public value and institutional results	Attribution, contextual confounding, and gaming risks
Transparency/web audit	Public documents, web pages, archives, metadata	Reproducible observation of externally accessible practice	Disclosure is only one component of accountability

4.6. Recurrent methodological problems

Four problems recur across the measurement families. The first is proxy substitution. Researchers may count meetings, reports, or consultations because they are observable, even though the intended construct is meaningful scrutiny or correction. Proxy indicators are not inherently invalid, but the link between proxy and construct must be argued rather than assumed. Systematic critiques of social-accountability evaluation show that many studies measure activities more readily than effects [25].

The second problem is aggregation. Composite indices improve communication, yet weighting decisions may be normative and high scores can mask critical omissions. Equal weighting is transparent but does not make all obligations equally important. Expert weighting adds substantive judgement but introduces dependence on panel composition. A robust design should report both the composite and its components, conduct sensitivity analysis, and prevent non-applicable items from being treated as failures.

The third problem is comparability across time. When a regulation changes, the legal denominator may change as well. Two scores can be internally valid for their respective years but not strictly comparable because they represent different obligations. The solution is to maintain two views: a legally applicable index for each period and a common-item index restricted to obligations that exist in both periods. The former answers whether institutions complied with the law then in force; the latter supports a more like-for-like temporal comparison.

The fourth problem is the consequence of measurement. Audit cultures may transform indicators into targets, producing symbolic compliance and narrowing attention to what is scored. Measurement frameworks should therefore include qualitative review, stakeholder interpretation, and periodic revision. They should also avoid causal language unless the design includes a credible counterfactual. A change observed after a policy revision is temporally associated with the revision; it is not automatically caused by it.

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5. IMPLEMENTATION OF ACCOUNTABILITY IN HIGHER EDUCATION

Internationally, universities implement accountability through accreditation, quality assurance, benchmarking, rankings, performance agreements, audits, and public reporting. These instruments increase the visibility of institutional activity and can make comparison more systematic [26,27]. Their effects, however, are heterogeneous. Institutions differ in mission, resources, discipline mix, and regulatory environment. A uniform indicator may therefore carry different meanings across institutions.

Empirical studies also question whether stronger external pressure produces substantive improvement. Universities often respond rationally to the incentives built into an accountability regime, concentrating effort on indicators that are easier to improve or more consequential for funding and reputation. Higher education responses to accountability can thus include genuine improvement, data-system investment, symbolic documentation, or strategic reclassification [28]. The policy challenge is to distinguish these pathways rather than interpreting every increase in recorded compliance as an increase in educational quality.

5.1. The Vietnamese setting

Vietnam's movement toward university autonomy has been gradual and conditional. Governance, quality assurance, and finance have been reformed, but central steering remains influential [29,30]. Autonomy has sometimes expanded faster in organisational and financial responsibility than in academic self-government. This asymmetry matters because institutions may experience accountability primarily as regulatory compliance and resource pressure rather than as a reciprocal relationship with stakeholders [31].

Quality assurance has expanded alongside autonomy. Yet research describes a compliance-driven tendency in which institutional units prepare evidence for external accreditation without consistently using the resulting data for continuous improvement [32,33]. Public quality-assurance information is also disclosed unevenly, with differences in completeness, timing, and accessibility [34]. Internal quality-assurance structures are increasingly common, but their maturity and use vary across institutions [35,36].

The legal framework links autonomy and accountability through two levels. The Law on Higher Education 2012 and the 2018 amending law provide the statutory basis for institutional rights and responsibilities [37,38]. Disclosure circulars then translate those responsibilities into observable requirements. Circular 36/2017/TT-BGDDT required higher education institutions to publish information associated with five forms: training-quality commitments (Form 17), actual educational quality (Form 18), facilities (Form 19), academic staff (Form 20), and financial revenues and expenditures (Form 21). It required website publication in June and updates when relevant information changed, but did not require a separate annual report or specify a multi-year web-retention period [39].

Circular 09/2024/TT-BGDDT, signed on 3 June 2024 and effective from 19 July 2024, replaced Circular 36 and reorganised the disclosure framework. It covers general institutional and financial information, quality conditions, training and scientific activity, and a mandatory annual report following the template in Appendix II. It requires core disclosure before 30 June, updates within ten working days when information changes or becomes officially available, and website retention for at least five years. It also adds "clarity" to the principles of accurate, complete, timely, and accessible disclosure [40].

Table 3. Key measurement implications of the transition from Circular 36 to Circular 09

Measurement feature	Circular 36/2017/TT-BGDDT	Circular 09/2024/TT-BGDDT
Core higher education content	Five disclosure forms, Form 17 - Form 21, linked to Article 7	General and financial information; quality conditions; training and science plans/results
Annual report	Not a separate mandatory requirement	Mandatory PDF report using Appendix II
Periodic deadline	Publication in June	Publication before 30 June
Update rule	Timely updating when content changes; no fixed number of days	Update within ten working days after change or official availability
Online retention	No explicit minimum period	At least five years
Information-quality principles	Accurate, complete, timely, easily accessible	Accurate, clear, complete, timely, accessible

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The timing of legal application must be handled carefully in longitudinal measurement. For the 2023-2024 disclosure period, the mandatory set consists of Form 17 - Form 21; an annual report, if voluntarily available, may be described but should not enter the compliance denominator. For 2024-2025, the annual report is a mandatory item under Circular 09. Inherited form labels can be retained as continuity codes for comparable content, but they are not official form numbers under Circular 09. This distinction prevents a later obligation from being imposed retrospectively on the earlier period.

Financial disclosure remains a likely stress point. Financial information is technically complex, sensitive, and often distributed across tuition notices, audited statements, internal regulations, and annual reports. A binary "financial information present" score can therefore exaggerate quality. Assessment should examine the reporting period, units, denominators, completeness of revenue and expenditure categories, audit status, and consistency across documents. The same principle applies to employment rates, staff ratios, and research outputs: publication without definitions or a reference period may create apparent transparency without interpretability.

6. RESEARCH GAPS AND A PROPOSED MEASUREMENT DIRECTION

The literature reveals two immediate gaps and one longer-term gap. First, Vietnam lacks a widely adopted, evidence-based measure that can compare public disclosure across a broad set of higher education institutions. Existing studies often use perception surveys, qualitative criteria, or selected cases. These approaches provide valuable explanations but do not by themselves create a reproducible institutional baseline.

Second, the transition from Circular 36 to Circular 09 has not yet been fully exploited as a longitudinal measurement opportunity. A repeated assessment of the same institutions can show whether observable disclosure practices changed as the legal requirements became more specific. Such a design is stronger than two unrelated cross-sections because it controls for stable institutional differences through pairing. It still does not establish causal impact without a control group, additional time points, or another credible counterfactual.

The broader gap concerns outcomes. Even a high-quality disclosure measure cannot show whether accountability improves learning, equity, employability, academic freedom, or public trust. Addressing those questions requires linkage between disclosure data and stakeholder, process, and outcome evidence over a longer period.

6.1. A three-layer disclosure measurement framework

A practical next step is a three-layer framework that distinguishes information existence, timeliness, and substantive quality. The layers should be scored separately before any composite is produced.

The framework has already demonstrated empirical feasibility in a related study of 103 Vietnamese higher education institutions across the 2023-2024 and 2024-2025 disclosure cycles. Expert review supported its content validity (S-CVI/Ave = 0.958), and the clearest observed improvement was concentrated in annual-report disclosure after that report became mandatory under Circular 09 [41].

Table 4. Proposed three-layer framework for measuring public disclosure

Layer	Measurement rule	Recommended evidence	Interpretation
1. Existence	Binary coding: 0 = not publicly accessible after the documented search; 1 = accessible	Official website, disclosure page, annual report, stable institutional repository	Whether an external user can locate the required information
2. Timeliness	Four ordered categories: on time; up to 6 months late; more than 6 to 12 months late; more than 12 months late; retain delay in days	Publication date, file metadata, decision date, archived page	Whether the information was available when it was decision-relevant
3. Information quality	Five-level rubric covering accuracy signals, completeness, clarity, and accessibility	Definitions, reporting period, units, denominators, internal consistency, searchable format, navigation	Whether disclosed information is sufficiently interpretable and verifiable

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Layer 1 creates the basic audit trail. The search protocol should specify the observation date, search terms, navigation path, maximum search effort, treatment of broken links, and use of web archives. A document that cannot be found after the protocol is coded as inaccessible, while the interpretation remains limited: the institution may never have created it, may have failed to publish it, or may have placed it where the protocol could not reach it. From the external user's perspective, however, the information is not serving a public accountability function.

Layer 2 separates publication from timeliness. Information disclosed after students have chosen programmes or after a reporting cycle has ended may have limited decision value. The ordered categories support communication, while delay in days preserves continuous information for analysis. Timeliness should be assessed only when the item exists. Otherwise, absence and lateness are incorrectly collapsed.

Layer 3 evaluates the information rather than the attractiveness of the document. A rubric should reward explicit reporting periods, definitions, units, denominators, complete categories, internal consistency, searchable files, and reasonable navigation. Financial data should be evaluated with content-specific criteria, as should student outcomes and staffing. Quality coding is partly judgemental; it therefore requires a scoring manual, coder training, double-coding of a subset, and reporting of inter-rater agreement.

6.2. Index construction and validation

The legally applicable compliance index for institution i in year t can be expressed as:

$$C_{it} = \frac{\sum_{j=1}^{J_t} E_{ijt}}{J_t} \times 100 \qquad (1)$$

where E_{ijt} is the Layer 1 existence score for item j, and J_t is the number of legally applicable obligations in that year. Under the regulatory mapping discussed above, $J_t = 5$ for 2023-2024 and $J_t = 6$ for 2024-2025. Non-applicable items should not be coded zero. In addition, a common-item index limited to Form 17 - Form 21 should be reported for both periods. The two indices answer different questions and should not be merged.

Content validity should be established through expert review of item relevance, clarity, and legal alignment. For small expert panels, item-level agreement should be reported transparently rather than hidden in a single average. Reliability analysis must also match the measurement model. Disclosure components may form, rather than reflect, the construct; low inter-item correlation is therefore not automatically evidence that an item should be removed. Inter-rater reliability and decision-rule consistency may be more important than a high coefficient alpha for a formative index.

Longitudinal analysis should preserve the paired structure of the data. Changes in binary items can be examined with paired categorical tests, while institution-level indices can be compared with methods appropriate to their distribution. Multiple testing corrections should be used when many indicators are examined. Sensitivity analyses should vary the denominator, missing-data rule, and weighting scheme. Most importantly, findings should be described as changes across regulatory periods unless the research design supports a causal claim.

6.3. Extending the framework toward accountability

The three layers improve the measurement of transparency, but the transition to accountability requires additional modules. A process module can code opportunities for stakeholder questions, institutional responses, corrections, and audit follow-up. A stakeholder module can measure whether students, staff, and external users regard the information as credible and usable. An outcome module can examine whether disclosure is associated with changed decisions, improved quality-assurance practice, or public trust.

This modular design has two advantages. First, it keeps the core web audit feasible and repeatable across many institutions. Second, it prevents conceptual inflation by making clear which part of accountability is being observed. Institutions can perform well on disclosure but poorly on response, or vice versa. Reporting a profile across modules is more informative than forcing all dimensions into one league table.

7. CONCLUSION

Accountability in higher education cannot be reduced to publication, but it cannot operate publicly without it. The international literature shows a long movement from professional trust toward audit, performance, and market-oriented governance. Those systems have increased the availability of comparable information while also creating risks of gaming, symbolic compliance, and excessive reliance on proxies.

Vietnam's regulatory transition strengthens the architecture of public disclosure. Circular 09 introduces a mandatory annual report, a precise annual deadline, an update rule, a retention period, and a clarity requirement. These changes create better conditions for measurement and external scrutiny. They do not, on their own, demonstrate that universities explain decisions, respond to stakeholders, correct failures, or use evidence for improvement.

A three-layer framework of existence, timeliness, and information quality offers a defensible basis for longitudinal web assessment. Its value depends on a documented search protocol, legally correct denominators, transparent rubrics, coder-quality procedures, and cautious interpretation. The next research step should connect this disclosure profile to process and stakeholder evidence and follow institutions over time. That shift would allow measurement to move from checking whether information is present toward examining whether transparency supports meaningful accountability in Vietnamese higher education.

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