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PREFACE

1. The necessity of the research

Vietnam is a country in the development stage, with its starting point as an agricultural economy with low levels of education, science and technology and people's life, many areas are really backward. Therefore, the issue of reform and renovation of the education and training system, including higher education and vocational education, needs to be concerned and developed synchronously, broadly and diversified in order to improve the intellectual level, improve the quality of human resources to meet the requirements of regional and international integration.

The system of colleges in Hai Duong province includes public non-business units, operating under the autonomy mechanism of Decree No. 16/2015/ND-CP, especially financial autonomy, the colleges provide training services, vocational training, scientific research, provide skilled human resources with high quality for society. The organization of accounting work at colleges in Hai Duong province in recent years has been implemented according to the old method and mechanism, therefore, it is constrained by the legal framework system with many shortcomings in the organization of accounting system, application of accounting records system, application of accounting account system, accounting of economic activities, organization of accounting book and reporting system, examination of accounting work, storage of accounting

information The organization of accounting work in the context of the current Information Revolution and towards the autonomy model, especially financial autonomy, is an urgent requirement in both theoretical and practical terms, so "**Completing the organization of accounting work at colleges in Hai Duong province**" selected by the author as a research topic for the Doctoral thesis in economics.

2. Overview of research situation related to the thesis and background theories applied in the thesis

Through researching the thesis author has synthesized and given a system of research works related to the topic in three main research directions: (1) Researches on legal framework and application of international public accounting standards. (2) Published researches on organization of accounting work in non-business administrative units; (3) Published researches on organization of accounting work at public educational institutions.

3. Research purpose

- The general purpose of the thesis is to systematize the theoretical issues about the organization of accounting work in Public non-business units according to the accounting information system, using the results of empirical studies at colleges in Hai Duong province to propose solutions to contribute to complete the organization of accounting work at colleges in Hai Duong province in the context of financial autonomy and integration with international public accounting standards.

4. Research questions

To achieve the thesis's research objectives, questions related to the thesis's issues need to be analyzed as follows:

1. General theory about organization of accounting work, characteristics of the organization of accounting work in public non-business units?

2. What do contents of the organization of accounting work by approaching to organization of accounting work with "information system" include?

3. Factors affecting the organization of accounting work of Public non-business unit in general and colleges in Hai Duong province in particular?

4. How is the actual situation of the organization of accounting work at colleges in Hai Duong province, whether meeting the operation and management requirements of the unit or not?

5. Solutions to complete the organization of accounting work at colleges in Hai Duong province to better manage financial work under IT application conditions and in the current autonomy mechanism?

5. Research subject and scope of the thesis

Research subject: The thesis focuses on theoretical and practical research on the organization of accounting work at colleges in Hai Duong province. From there, propose suitable solutions to complete organization of accounting work at these units.

Research scope:

- In term of the scope of research space
- In terms of time
- In term of the research content

6. Basis of background theory and research methodology of the thesis

6.1. Background theory applied in the thesis

- Theory of information systems
- Theory of management behaviors
- Resource dependency theory on the thesis content
- Random theory on the thesis content

6.2 Research methodology of the thesis

The research methodology used mainly in the thesis is a qualitative method. In addition to the above method, the author also uses additional methods of comparing, analyzing and synthesizing from the dialectical materialist point of view combined with historical materialism to study and evaluate the actual situation of the organization of accounting work at colleges in Hai Duong province. In addition, the thesis also uses the methods of synthesizing, classifying and systematizing to inherit and develop more applied theories on the actual situation of the organization of accounting work at Public non-business units.

7. The meaning of the thesis

- In term of theory
- In term of practice

8. The structure of the thesis

Besides the introduction and conclusion, the content of the thesis consists of three chapters, namely:

Chapter 1: Theory of organization of accounting work at public non-business units

Chapter 2: Actual situation of the organization of accounting work at colleges in Hai Duong province

Chapter 3: Solutions to complete the organization of accounting work at colleges in Hai Duong province

Chapter 1

THEORY OF THE ORGANIZATION OF ACCOUNTING WORK AT PUBLIC NON-BUSINESS UNITS

1.1. Overview about public non-business units

1.1.1. Definition and characteristics of public non-business units

1.1.1.1. Definition of a public non-business unit

Public non-business units are organizations established by competent agencies of the Government, political organizations, socio-political organizations in accordance with law, have legal status, provide services public, serving the state management.

1.1.1.2. Characteristics of public non-business units

1.1.2. Classification of public non-business units

- According to the budget management decentralization

- By field of activity, public non-business units are divided into

- By the viewpoint of exercising autonomy

1.2. Overview about organization of accounting work

1.2.1. Definition of organization of accounting work

1.2.2. Significance, requirements and tasks of organization of accounting work in public non-business units

1.2.2.1. Significance of organization of accounting work in public non-business units.

The organization of accounting work is considered as a system of constituent elements, including organization, application of accounting methods to receive, process, analyze, test and provide information; organize the application of policies, regimes, economic and financial regulations and accounting rules to the units in order to ensure that the accounting work takes into full play its role and tasks, helping the management and administration of its operations take effect.

1.2.2.2. Requirements and principles of the organization of accounting work

The organization of the effective accounting work with high quality is a basis for the accounting unit to provide timely, complete, truthful and reasonable information on the situation of assets, liabilities, funding sources, the situation and results of economic and financial activities of the accounting unit, in accordance with the current accounting law provisions and other relevant law provisions; provide fully, timely and transparently, in service of making economic decisions of internal administrators and concerned individuals and organizations.

1.2.3. Factors affecting the organization of accounting work in Public non-business units

1.2.3.1. The legal environment and financial mechanism of Public non-business units

The legal environment includes the entire system of legal documents and the actual operation of this system, in which, from the perspective of organizing the accounting work, the basic factors affecting organization of accounting work in Public non-business units including the Accounting Law, Decrees, Circulars on guiding the implementation of accounting regimes and related legal documents

1.2.3.2. Demand for accounting information in Public non-business units

The organization of accounting work in Public non-business units must meet the demand for accounting information of managers. The demand for accounting

information in Public non-business units include financial accounting information and management accounting information.

1.2.3.3. Financial management mechanism in Public non-business units

- Financial management mechanism in Public non-business units

- Innovating financial management mechanism in Public non-business units

1.2.3.4. Investment financial resources for Public non-business units

1.2.3.5. Process of preparing estimate, executing estimate and budget settlement at Public non-business units

1.2.3.6. Information technology and awareness of the role of information technology in management

1.2.3.7. Features of organization of the accounting apparatus

According to the provisions of the Accounting Law (Article 48), Public non-business units are required to "Organize the accounting apparatus, arrange accountants or hire accountants", at present, Public non-business units can organize the accounting apparatus in the following forms: Organizational model of a centralized accounting apparatus; Organizational model of a distributed accounting apparatus; Organizational model of a centralized and distributed accounting apparatus

1.3. Content of organization of accounting work in public non-business units

1.3.1. Organization of collection of initial accounting information

Organization of collection of initial accounting information through the system of accounting vouchers is the beginning of the entire accounting process and is decisive for the truthfulness and objectivity of accounting data and accounting reports, and initial accounting information serves as a basis for examining and controlling the economic and financial activities of the unit.

1.3.2. Organization of accounting information processing

1.3.2.1. Organization of accounting information processing through the system of accounting accounts

1.3.2.2. Organization of accounting information processing through the system of accounting book

According to the author, the organization of the accounting book system at public non-business units needs to meet the following requirements:

- Ensure the relationship between general accounting entries and detailed accounting entries with respect to general economic and financial criteria.
- Ensure the relationship of checking and comparing data to ensure absolute accuracy in the systematization of accounting information from accounting vouchers.

1.3.3. Organization of providing accounting information

1.3.4. Organization of accounting inspection

Organization of accounting inspection is a content of organization of accounting work in public non-business units to ensure the accuracy, truthfulness, objectivity and reliability of accounting information; inspect the organization and direction of accounting work in the unit; check the individual accountant's responsibility, especially the responsibilities and powers of the Chief Accountant; check the accounting results in relation with the relevant departments in the unit ...

1.4. The situation of applying international public accounting standards in some countries in the world and lessons for Vietnam

1.4.1 The situation of applying international public accounting standards in some countries in the world

1.4.1.1. Experience in applying American's public accounting standards

1.4.1.2. Experience in applying South Africa's public accounting standards

1.4.1.3. Experience in applying Canada's public accounting standards

1.4.1.4. Experience in applying Indonesia's public accounting standards

1.4.2. Lessons learned for Vietnam

It is possible to summarize the situation of applying international public accounting standards in Vietnam in term of the level of application, the way of presentation and issuance of national public accounting standards, on the objectives, principles of application, subjects of application.

Chapter 2

ACTUAL SITUATION OF THE ORGANIZATION OF ACCOUNTING WORK IN COLLEGES IN HAI DUONG PROVINCE

2.1. Overview about colleges in Hai Duong province

2.1.1. Overview about colleges in Hai Duong province

2.1.1.1. Overview of economic and cultural situation in Hai Duong province

Hai Duong Province consists of 9 districts, 02 cities and 01 town with a population of about 2.567 million people. Hai Duong is located in the center of the Red River Delta, in the key economic triangle of the North of Hanoi - Hai Phong. - Quang Ninh, bordering with Bac Ninh, Bac Giang, Quang Ninh, Thai Binh, Hung Yen provinces and Hai Phong city, Hai Duong has a tropical monsoon climate,

hot and humid with an average temperature of 23,5⁰C and usually not severely affected by rain and storm.

2.1.1.2. Colleges in Hai Duong province

Recently, Hai Duong has actively built a system of colleges, under the management of the province ..., besides that, Hai Duong also has cooperated with the ministries and central branches in planning and development of central training facilities located in the province.

2.1.2. Characteristics of operation organization of Colleges in Hai Duong province

2.1.2.1. Organization and management model of colleges in Hai Duong province

2.1.2.2. Functions and duties of colleges in Hai Duong province

2.1.2.3. Characteristics of colleges in Hai Duong province

2.1.3. Factors affecting organization of accounting work at colleges in Hai Duong province

During the operation of colleges in Hai Duong province, the accounting system may be affected by many different factors, when these factors change, the accounting system may be greatly affected to organization of accounting work. The organization of accounting work to achieve the goals and meet the above requirements, in my opinion, when conducting the organization of accounting work, Public non-business units need to consider the following influencing factors:

2.1.3.1. Regulatory environment

2.1.3.2. Demand for accounting information of colleges in Hai Duong Province.

2.1.3.3. Financial management mechanism and innovation of financial management mechanism in Public non-business units

2.1.3.4. Financial management of colleges in Hai Duong province from 2016 onwards

2.1.3.5. Organization of the accounting apparatus of colleges in Hai Duong Province

2.1.3.6. Information technology and awareness of the role of information technology in management

2.2. Actual situation of the organization of accounting work at colleges in Hai Duong province

2.2.1. Actual situation of the organization of accounting information collection of colleges in Hai Duong province

Survey results show that to collect accounting information, survey of 8/8 schools (24 votes) 100% of colleges in Hai Duong use the accounting voucher system specified in Circular 107/2017/TT-BTC, this has facilitated the processing of accounting data, ensuring the legality and validity of accounting data, and improving the legality of the inspection, supervision of the financial activities at the colleges.

2.2.1.1. Regarding the system of accounting forms and vouchers

2.2.1.2. Regarding reflecting information into accounting vouchers (preparation of vouchers)

2.2.1.3. Regarding signatures on accounting vouchers

2.2.1.4. Regarding checking and rotating accounting vouchers

2.2.1.5. Regarding the use, management and printing of accounting forms and vouchers

2.2.1.6. Regarding vouchers storage and preservation

2.2.2. Organization of accounting information processing

2.2.2.1. Organization of accounting information processing through the accounting account system

2.2.2.2. Organization of accounting information processing through the system of accounting book

2.2.3. Organization of providing accounting information

2.2.3.1. Organization of providing information on accounting reports

- With financial statements and settlement reports
- With management accounting reports

2.2.3.2. Organization of analysis of accounting information

2.2.4. Organization of accounting inspection

In order to ensure that the organization of accounting work at colleges operates effectively in accordance with the

regulations on financial and accounting regimes, early detect and prevent in time shortcomings and limitations in the organization of accounting work, it is necessary to conduct the organization of accounting inspection

2.3. Assessment for the actual status of organization of accounting work at colleges in Hai Duong province

2.3.1. Basic advantages

In general, the organization of accounting work at colleges has complied with the provisions of the Accounting Law; Vietnam Accounting Standards system and Accounting regime. Expressed through the receipt, processing and provision of accounting information on the basis of applying the accounting voucher system, the accounting account system, the accounting book system, the financial statements system, the management accounting report system on time and to ensure quality amount. With the amendment of the new accounting regime and the new tax law, the colleges have sent cadres to train in a timely manner to meet the job requirements.

2.3.2. Shortcomings

Besides the achieved results, the organization of accounting work at colleges in Hai Duong province still has shortcomings that need to be addressed.

2.3.2.1. Shortcomings in collecting accounting information

The initial information collection process was not timely, delayed, and many shortcomings led to errors in organizing the data for the accounting information system.

2.3.2.2. Shortcomings in organization of accounting information processing

2.3.2.3. Shortcomings in organization of accounting information provision

2.3.2.4. Shortcomings in organization of accounting inspection

2.3.3. Reasons

2.3.3.1. Objective reasons

2.3.3.2. Subjective reasons

Chapter 3

SOLUTIONS TO COMPLETE ORGANIZATION OF ACCOUNTING WORK AT COLLEGES IN HAI DUONG PROVINCE

3.1. Orientation for development of colleges in Hai Duong province

3.1.1. Trend of developing public colleges in Vietnam

The views of the Party as well as from the State have been expressed in the State documents: "Education Law 2005", the "TW 4 Resolution " (Session VII), TW 2 (Session VIII), "TW6 Conference" (Session 9), "Resolution 29/NQ-TW", Resolution of the 8th Central Executive

Committee at its XXI Session of Vietnam have given views, directions to renovate the comprehensive development of education.

3.1.2. Orientation for development of colleges in Hai Duong province by 2025 and vision to 2035

The main content in the orientation of the development plan of colleges for the period of 2025, vision to 2035 focuses on basic issues such as: (1). Improve operational quality, (2). Develop the staff organizational structure of colleges, (3). Improve the quality of training by innovating, improving the quality of curriculum, program and teaching materials, (4). Invest in infrastructure development, accelerate the procurement of equipment and facilities in service of teaching, learning and training management, including investment in equipment procurement for experiments and practical learning ..., (5). Develop and complete the own system of internal regulations based on common rules, (6). The colleges should proactively implement the autonomy, which focuses on autonomy in academics, organizational structure, and finance.

3.2. The perspective of completing the organization of accounting work at colleges in Hai Duong province

In order to organize the accounting system in colleges to become an effective tool for managers in the operation of colleges, so it is necessary to complete organization of accounting work at colleges in Hai Duong

province according to certain perspectives and orientations.

3.3. Completing the organization of accounting work at colleges in Hai Duong province

3.3.1. Completing the organization of collecting accounting input information

The completion of the input information system is to ensure that the input information system meets the purpose and requirements for management, administration and financial monitoring.

3.3.1.1. Completing the list of accounting documents

3.3.1.2. Completing checking and controlling accounting documents

3.3.1.3. Completing the rotation of accounting vouchers

3.3.1.4. Completing the organization of preservation and archiving of accounting vouchers

3.3.2. Completing the organization of accounting information processing

3.3.2.1. Completing the organization of information processing of accounting accounts

3.3.2.2. Completing the organization of information processing through the accounting book system

3.3.3. Completing the organization of providing accounting information

3.3.3.1. Completing the preparation of financial statements

3.3.1.2. Completing the system of management accounting reports

3.3.4. Completing the organization of accounting information analysis

According to the author's survey, the colleges in Hai Duong have organized an accounting information system for management, however the implementation is not systematic, the content is still poor, the application methods and techniques are still simple, not paying attention to exploiting the facilities of machines, software, information processing techniques, failing to create a connection between information serving management and information needs for administration functions of the leadership.

3.3.5. Completing the organization of accounting inspection

In order to ensure the good performance of the accounting functions and duties for the Colleges in Hai Duong, the accounting inspection should be focused more on checking the performance of accounting tasks in accordance with the provisions of the Government. However, since (Tabmis) the budget and treasury management information system was successfully implemented, the accounting work at Colleges in Hai Duong Province also moved to a new stage with requirements associated with financial reforms, budget management.

3.4. Proposing the environment to implement solutions to complete the organization of accounting work at colleges in Hai Duong province

3.4.1. Regarding to Colleges in Hai Duong

Operation principle of the accounting system in each organization depends greatly on its managers, resulting from the need for manager's accounting information from the awareness of the role of the accounting information system, managers will decide how to invest in their own accounting work.

3.4.2. Regarding to State management agencies

As a public service unit, the reform of operations in general and the organization of accounting work in particular in colleges in Hai Duong province depend heavily on the state management mechanism, solutions to complete accounting can only be done if there is strong support from the state management agencies, in particular, including the managing units and the financial agencies.

CONCLUSION

In the current period, to contribute to support colleges in quickly developing an operational model aiming at integration with the world's education, towards autonomy in the direction of "One Member Limited Liability Company" with 100% state capital "according to Decree No. 16/2015/ND-CP on stipulating the autonomy

mechanism of Public non-business units.

Derived from the study of scientific basis of theory and practice of the organization of accounting work at Colleges in Hai Duong province in the thesis "**Completing the organization of accounting work at colleges in Hai Duong province**" and the development trend, indispensable requirements of economic and financial management, the thesis has achieved the following results:

- Present in a comprehensive and systematic manner about concepts, meanings as well as requirements, principles and tasks of the organization of accounting work at Public non-business unit. In addition, the thesis has in-depth analyzed the factors affecting the organization of accounting work at Public non-business units such as: Legal environment, Demand for accounting information; financial management mechanism; organization of the accounting apparatus as well as the influence of information technology.

- Analyze and systematize the basic theories on the content of the accounting organization to suit the operational characteristics and organizational structure of the management of public non-business units to ensure compliance with the accounting law framework under the current regulations applied to public non-business units. The thesis has approached the contents of organization of accounting work by the organization of accounting information system including: organize the collection of accounting input; organize the processing of accounting

information; organize the information provision and organize the accounting inspection. In each content of the organization of accounting work, the thesis has studied the accounting information system from the perspective of financial accounting and management accounting associated with the environment of IT application.

- Research, analyze and properly assess the current situation of the organization of accounting work at colleges in Hai Duong province today with the main contents of organizing the accounting information system corresponding to the theoretical framework.

- The thesis has analyzed the advantages and shortcomings in the organization of accounting work of colleges in Hai Duong province currently. Focusing on analyzing and evaluating the shortcomings of each content of accounting work and pointing out the causes; The thesis has offered solutions to contribute for improving the efficiency and quality of the organization of accounting work at colleges in Hai Duong province.

- Analyze the necessity of conditions to implement solutions to complete the organization of accounting work at colleges in Hai Duong province regarding to the State management agency and colleges in Hai Duong province

With enthusiasm and desire to learn, the author hopes that the proposals in the thesis will be suggestions for colleges in general and colleges in Hai Duong province in particular to apply and research for completing the organization of their accounting work. However, due to the

limited research time and qualifications, the thesis cannot avoid shortcomings. The author hopes that teachers, scientists, management leaders in the field of education, finance and accounting ... give comments to improve the content of the thesis./.

LIST OF ARTICLES AND WORKS

A. The articles have been posted:

1. Nguyen Trung Thanh (2015); "Self-inspection of necessary and effective accounting work", (Posted on Vietnam Economic Times, No. 1-1 / 2015, as the Author)
2. Nguyen Trung Thanh (2015); "Financial Management - Effectiveness from a model", (Posted on Vietnam Economic Times, No. 2-1 / 2015, as the Author)
3. Nguyen Trung Thanh (2017); "College of Trade and Tourism-Towards financial autonomy", (Posted on Vietnam Economic Times, No. 4-2 / 2017, as the Author)
4. Nguyen Trung Thanh (2019); "Application of science and technology into the organization of accounting information at colleges in Hai Duong province in industry 4.0", (Posted Journal of Finance & Accounting, No. 3/2019, as the Author)
5. Nguyen Trung Thanh (2019); "Enhancing the management of regular expenditures at the College of Trade and Tourism", (Posted in Proceedings of the International Scientific Seminar - Vietnamese Accounting - Future and Development - May 2019, as the Author)
6. Nguyen Trung Thanh (2019); "Enhancing the management of regular expenditures at the College of Trade and Tourism", (Posted on the Journal of Finance & Accounting, No. 10/2019, as the Author)
7. Nguyen Trung Thanh (2019); "Improving the quality of financial statements and management accounting reports of colleges in Hai Duong province", (Posted on the Journal of Finance & Accounting, No. 12/2019, as the Author)

B. Other scientific works have been carried out:

1. Nguyen Trung Thanh (2012); "Organization of accounting work at the College of Trade and Tourism", defended on June 29, 2012 at the Master's Thesis Defense Committee of HVTC "Excellent type"
2. Nguyen Trung Thanh (2012), "Accounting of cost management of the College of Trade and Tourism" Curriculum for the College system, Accounting industry.
3. Nguyen Trung Thanh (2013), questions bank the module "Audit" for College, Accounting, Major in Corporate Accounting and Trade-Service Accounting of the College of Trade and Tourism.
4. Nguyen Trung Thanh (2014), "Systematizing records and payment procedures for regular expenditures at the College of Trade and Tourism"