

# **SUMMARY INFORMATION ON THE LATEST CONCLUSION OF THE DOCTORAL THESIS**

## **Topic:**

### **IMPROVING THE ACCOUNTING INFORMATION SYSTEMS IN ENTERPRISES OF THE GENERAL DEPARTMENT OF NATIONAL DEFENSE INDUSTRIES**

**Major: Accounting**

**Code: 9.34.03.01**

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The development of enterprises in general and defense enterprises in particular has been noticed by the Ministry of Defense and the society. The business activities which are operated to pursue economic purposes and defensive requirements in Vietnam has contributed significantly to the national economic and social development, thus positioning these enterprises in the economy and society. Improving corporate management and control systems by applying appropriate accounting information systems is necessary. My doctoral thesis topic "*Improving the accounting information systems in enterprises of the General Department of National Defense industries*" has examined and concluded as follows:

*Firstly*, the thesis performed the literature review on accounting information system in businesses. This literature review focused on concepts, goals, requests, roles and composition of accounting information systems in businesses. Above literature has been studied in a logical and scientific way, which helps raise theoretical awareness in management policy making. At the same time, it helps managers in enterprises to be more aware of the importance of the accounting information systems in businesses towards providing accurate, complete, timely economic and financial information for the purpose of making optimal business decisions.

*Secondly*, the thesis examined the organization of accounting information system in businesses in several developed nations, then concluded several lessons for Vietnamese enterprises in general and enterprises of the General Department of National Defense industries in particular.

*Thirdly*, this thesis examined actual accounting information systems in enterprises of the General Department of National Defense industries, commented on their achievements and existed limitations. All information used in the analysis is collected in a survey. Comments and assessments are objective, which could support managers and executives to fully understand roles and effects of accounting information systems in these enterprises, thereby taking solutions to actively innovate appropriate accounting information systems.

*Fourthly*, based on the literature review and actual practices of accounting information systems and the development strategies of researched enterprises, the thesis proposes several solutions to improve accounting information systems in researched enterprises, thus supporting managers to have timely, fully and fairly information to make optimal decisions.

*Fifthly*, the thesis proposed and analyzed several basic conditions attached to the Government, professional associations and enterprises in the General Department of National Defense industries. Those are also recommendations for implementing proposed solutions.

*Hanoi, 16<sup>th</sup> August, 2020*

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