

**SOCIALIST REPUBLIC OF VIETNAM**  
**Independence – Freedom – Happiness**

**ABSTRACT INFORMATION**  
**ABOUT NEW CONCLUSION OF DOCTORAL THESIS**

*HaNoi, July 6, 2020*

**1. Thesis topic:** *“Improving accounting work organization in colleges in Hai Duong province”*

**2. Major:** Accounting **Code:** 9.34.03.01

**3. PhD student name:** Nguyen Trung Thanh

**4. Name of instructing officer:**

**1. Associate Prof. Nguyen Ngoc Quang**

**2. Dr. Vu Thi Kim Anh**

**5. Summary of contributions of the thesis:**

The thesis’ results have brought the following scientific and practical contributions:

***5.1. Theoretical significance:***

The thesis analyzes, systemizes basic logical matters about accounting work organization in public enterprises, defined the content of accounting work organization from the view that accounting is an information system, including the following contents: (1) accounting data collecting organization; (2) accounting data solving organization; (3) accounting information providing organization and (4) accounting checking organization. In each content of organizing accounting work, the thesis has studied the organization of accounting information from both the perspective of financial accounting and management accounting in the information technology application environment.

***5.2. Practical significance:***

1. According to actual situation to analyze, evaluate the actual situation of accounting work organization in colleges in Hai Duong province according to 4 contents such as (1) accounting data collecting organization; (2) accounting data solving organization; (3) accounting information providing organization and (4) accounting checking organization. Based on this point the thesis gives out evaluation<sup>1</sup> for achieved result, shortage and shows clearly the reasons for shortages of accounting work organization in these colleges.

2. The thesis affirms the objective indispensability of the need to continue renovating the financial autonomy mechanism in the public sector, especially public non-business units, in accordance with common practices of other countries. Accordingly, Vietnam should carry out research to promulgate accounting standards applicable to the public sector according to the roadmap in accordance with international public accounting standards (IPSASs) and Vietnam's conditions as a legal basis for the accounting work organization of public non-business units, including colleges in Hai Duong province.

3. The thesis gives some comprehensive improving solutions to improve the quality of accounting work organization in colleges in Hai Duong province, including: (1) accounting data collecting organization; (2) accounting data solving organization; (3) accounting information providing organization and (4) accounting checking organization. Simultaneously, the thesis has proposed several basic needed conditions for the State management agencies and colleges in Hai Duong province. These are also recommendations to implement the proposed solutions.

**Supervisor 1**

**Supervisor 2**

**PhD candidate**

**Asso.Prof. Nguyen Ngoc Quang**

**Dr. Vu Thi Kim Anh**

**Nguyen Trung Thanh**