

SUMMARY
ON THE NEW CONCLUSIONS OF THE DESERTATION

1. Thesis topic: “*Perfecting the accounting information system towards ERP application in VNPTs in provinces and cities under Vietnam Post and Telecommunication Group*”

2. Major: Accountant. *Code:* 9.34.03.01

3. Full name of postgraduate candidate: *Nguyen Thi Kim Anh*

4. Full name of the scientific instructors

1. Dr. Nguyen Thu Hoai
2. Assoc. Prof. Dr. Nguyen Thi Dong

5. New conclusions of the thesis

5.1. Theory

The thesis has systematically, supplemented and explained in detail the accounting information system problems in terms of ERP application in service businesses as follows:

- The concept, content and characteristics of the ERP system, the accounting information system in terms of ERP application in the service business.
- The constituent elements of the accounting information system in terms of ERP application.
- The need to provide information and factors affecting the accounting information system in terms of ERP application.

5.2. Practice

- The study reviewed the domestic and international application of ERP system to draw some lessons for Vietnamese enterprises such as: (i) Reasons for implementing the system; (ii) ERP vendors; (iii) Type of ERP software; (iv) System customization level; (v) Implementation cost; (vi) Project implementation period; (vii) benefits gained from implementing ERP systems.
- The author applied a combination of many research methods, deeply surveyed and assessed the current status of the accounting information system and the premise for ERP application in VNPTs in provinces and cities of VNPT Group, studied the current situation of information supply needs and the factors affecting the quality of

the accounting information system; then on that basis, evaluated the strengths, limitations and causes of the limitations.

- Proposed solutions: Based on the study of the current status of the accounting information system and the premise for ERP application in VNPT provinces and cities under VNPT Group and development orientation in the coming time such as the requirement to perfect the accounting information system towards ERP application, the author proposes a number of solutions: (i) Improve the human resource quality; (ii) Provide a complete working process procedure and guidance; (iii) Provide a complete accounting data; (iv) Improve the softwares; (v) Upgrade the hardwares and network systems; (vi) Improve the internal control and accounting information system quality. At the same time, the author also proposes a number of recommendations and conditions to implement the above solutions.

Hanoi, January 20, 2021

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