

SUMMARY INFORMATION ABOUT NEW CONCLUSIONS OF THE DOCTORAL THESIS

1. Doctoral Thesis: *“Organizing the accounting information system at Vietnam Posts and Telecommunications Corporation in the context of the industrial revolution 4.0”.*

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

3. Full name of graduate student: Nguyễn Thị Phương Tuyền

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5. Training Agency: Academy of Finance

6. New conclusions of the doctoral thesis:

- The thesis is the first research on the organization of the accounting information system according to the accounting information processing at a multi-industry, multi-sector, multi-ownership economic group under the conditions of the industrial revolution 4.0.

- In terms of theory: On the basis of analyzing the characteristics and impacts of the industrial revolution 4.0 as well as the business organization characteristics of economic corporations on the organization of the accounting information system, the thesis has clarified some theoretical issues on the organization of accounting information systems according to the information processing process to meet the users' needs of accounting information.

- In terms of practice: The thesis has surveyed the current accounting information need, the current status of receiving, processing, systematizing and providing accounting information at Vietnam Posts and Telecommunications Group under the conditions of applying scientific and information technology advances of the industrial revolution 4.0. In addition, the thesis also studies the current status of the control system at the corporation to ensure providing

reliable and objective accounting information to users. The scope of research is Vietnam Posts and Telecommunications Group including member companies, holding company, subsidiaries, associated companies under the Vietnam Posts and Telecommunications Group. The thesis has pointed out the advantages and limitations as a basis of proposing solutions of completing the organization of the accounting information system under the conditions of applying information technology of the Industrial Revolution 4.0.

Based on the results of analysis and assessment of the current situation and development orientation of Vietnam Posts and Telecommunications Group, in order to continue to promote advantages and overcome limitations, the thesis has proposed a system of solutions to improve the organization of the accounting information system, including solutions for receiving, processing, systematizing and providing accounting information. Moreover, the thesis also offers some recommendations to implement the above solutions.

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