

THE SOCIALIST REPUBLIC OF VIETNAM
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SUMMARY OF NEW CONCLUSIONS OF THE DOCTORAL THESIS

1. PhD Researcher's full name: Ngo Anh Tuan

2. Thesis' Topics: Solutions to complete the accounting work at the institutes of the Ministry of Defense

3. Major: Accounting

Code Number: 62.34.03.01

4. Training Institution: Academy of Finance

5. Supervisors:

1. Dr. Nguyen Viet Tien

2. Assoc. Prof. Dr Chuc Anh Tu

6. New conclusions and contributions of the thesis:

First, from the analysis of the views on the organization of the accounting work and based on the theoretical and practical basis of accounting, the thesis stated that " the organization of the accounting work is to use appropriate accounting methods and accounting staff to collect, analyze and provide information on arising financial and economic operations fully, promptly and honestly in these institutions".

Secondly, the thesis clearly analyzed 5 requirements, 5 principles of accounting organization in public service institutions, and argued that the contents of accounting work in public service institutions include: 6 Content: Organizing the collection of accounting information; Organization of systematization and processing of accounting information; Organization of reporting, analyzing and providing accounting information; Organization of accounting inspection and keeping, accounting information confidentiality; Organization of

the accounting apparatus; Organizing the application of information technology in accounting.

Thirdly, the thesis has studied and clarified the characteristics of organization of operation and management, especially how the characteristics of financial management mechanisms of the institutes under the Ministry of Defense affect the organization of accounting work in the institutes. In particular, the dissertation has analyzed, studied and objectively assessed the current situation of accounting at the institutes under the Ministry of Defense. Identifying the strengths and 7 limitations, the causes of limitations according to each content of accounting.

Fourthly, in order to do research in the right direction and propose feasible solutions, the thesis analyzed the development orientation of the institutes under the Ministry of Defense and the requirements and principles for completing the accounting at the institutes under the Ministry of Defense.

Fifthly, on the basis of theoretical analysis and from the current situation of accounting work at the institutes under the Ministry of Defense and based on the development orientation of the institutes under the Ministry of Defense, requirements and principles in completing the organization of accounting, the thesis has proposed 7 groups of synchronized solutions in order to complete the organization of accounting work at institutes under the Ministry of Defense as follows:

- Solutions for organizing the collection of accounting information
- Solutions for organizing systematization and processing accounting information
- Solutions for organization of reporting, analyzing and providing accounting information
- Solutions to organize the inspection, keeping and confidentiality of accounting information
- Solutions for the organization of accounting apparatus
- Solutions for the application of information technology in accounting work
- Other solutions

The solutions are analyzed in a scientific and feasible way. In order to increase the feasibility of complete solutions, the thesis proposed conditions for implementation of the solutions.

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