

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

**SUMMARY OF NEW CONCLUSIONS OF THE DOCTORAL THESIS**

**1. Thesis' Topics:** *“Improving the accounting work at the transport construction corporations under the Ministry of Transport”*

**2. Major:** Accounting                      **Code Number:** 62.34.03.01

**3. PhD Researcher's full name:** **Vuong Thi Bach Tuyet**

**4. Supervisors:**

1. Assoc. Prof. Dr. Dang Thai Hung

2. Dr. Nguyen Viet Tien

**5. New conclusions and contributions of the thesis:**

*Firstly*, based on the analysis of the views on accounting organization and on theoretical and practical basis of accounting, the thesis comes up with the view that "accounting organization is the scientific and rational organization of the accounting system to simultaneously achieve two main objectives, firstly the accounting apparatus to help accountants coordinate and perform their work well in the firms; Secondly, based on the scientific combination between general principles, specific business activities to organize the application of accounting principles and methods in order to provide economic and financial information to assist economic management in the companies ". At the same time, the thesis also analyzes, systematizes and clarifies the concept of parent company-subsidary model.

*Secondly*, the thesis analyzes the factors affecting the organization of accounting work in construction enterprises operating under the parent company-subsidary model (including both internal and external factors).

*Thirdly*, the thesis has analyzed 5 principles of accounting organization in the construction and installation corporations operating under the model of parent company and subsidiaries and showed that the content of accounting work in these enterprises including 04 contents: Organization of accounting apparatus; Organization of accounting information: including the collection, processing, provision and analysis of accounting information; Organization of accounting inspection included; Organization of applying information technology to accounting work.

*Fourthly*, the thesis has studied, clarified the characteristics of management organization and factors affecting the accounting work at the transport construction Corporations under the Ministry of Transport. In particular, the thesis has investigated, studied and objectively evaluated the current situation of accounting work at the transport construction Corporations under the Ministry of Transport. Indicating the strengths and limitations, causes of restrictions according to each content of the accounting work organization.

*Fifthly*, in order to study in the right direction and propose feasible solutions, the thesis analyzes the development orientation of the transport construction corporations under the Ministry of Transport, and requirements for improving the organization of the accounting work at these corporations.

*Sixthly*, on the basis of theoretical analysis and from the real situation of accounting work at the transport construction corporations under the Ministry of Transport and based on the development orientation of the General Construction Corporation under the Ministry of Transport and requirements for the completion of accounting work, the thesis has proposed four groups of synchronous solutions to perfect the accounting work at the transport construction corporations under the Ministry of Transport including:

- Solutions to the organization of accounting apparatus
- Solutions to the organization of accounting information
- Solutions on accounting inspection organization
- Solutions on information technology application in accounting work

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

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