

SUMMARY

ON THE NEW CONCLUSIONS OF THE DOCTORATE DISSERTATION

1. Dissertation title: "*Improving the organization of accounting work at the Design Consulting Joint Stock Company of Vietnam*"

Major: Accounting Code: 62.34.03.01

Name of the researcher: Dao Ngoc Ha

Names of supervisors:

- Associate Professor-Doctor: Nguyen Vu Viet

- Doctor: Nguyen Dao Tung

2. New conclusions of the doctorate dissertation

Firstly, the dissertation has summarized the scientific literatures on organization of accounting work in enterprises: Overview of Accounting and organization of accounting work in enterprises, fundamental issues of organization of accounting work and the factors governing the organization of accounting work in the enterprise. The dissertation also summarizes the contents of accounting organization in commercial enterprises, from how to organize an accounting departments to how to collect, process and check original information; how to disclose financial information and how to perform financial analysis.

Secondly, the dissertation outlines an overview of Vietnamese design consulting firms, describes the history of formation and development of Vietnamese design consulting companies, and the processes of providing design consultancy services currently;

Thirdly, the dissertation presented the current state of the legal framework on Vietnamese Accounting affecting the organization of accounting work in Vietnam's design consulting joint stock companies;

Fourthly, the dissertation has assessed the state of the organization of the accounting department, the collection, processing and presenting financial information, accounting inspection work in design consulting companies of Vietnam. Analyzing and evaluating the advantages and pointing out the limitations in the organization of accounting work in design consultancy companies in Vietnam in the past time;

Fifthly, the dissertation has pointed out the development orientation, principles, basic requirements of perfecting the organization of accounting work and also proposed solutions to improve the organization of the accounting work in joint stock design consultancy of Vietnam in the near future;

Sixth, the dissertation has pointed out the conditions provided by the State,

professional associations, design consulting enterprises of Vietnam to implement the proposed solutions of improvements

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