ABSTRACT OF NEW CONTRIBUTIONS OF THE DOCTORAL THESIS

1. **Thesis topic: "Completing the organization of the accounting systems in Vietnamese private universities at Hanoi"**
2. **Major: Accounting** Code:62.34.03.01
3. **Name of PhD student: Hoang Thi Phuong Lan**
4. **Instructors:**

**1. Asso.Prof.Dr. Nguyen Vu Viet** **2.Dr. Ha Thi Ngoc Ha**

5. **New contributions of the doctoral thesis**

**1. New contributions on the aspect of literature**

- The thesis provides the direction on organizing the accounting system in accounting units. The thesis analyzes the role and priciples of building the accounting systems. It systemizes the previous research and literature on completing the accounting systems. After that, the thesis indetifies the factors which influence the accounting systems in accounting units, namely, (1) organizing the accounting department; (2) collecting initial accounting information; (3) Processing the accounting information; (4) provding accounting information through the accounting reports; (5) Controlling the accounting system; (6) analyzing the accounting information for decision making.

**2. New contributions on the aspect of practice**

Based on the literature review, the author identifies the research gap to implement the suitble research methods. The author conducted questionaire surveys to analyze and to evaluate the current situation of organizing the accounting systems of Vietnamese private universities in Hanoi. Then, the author provides solutions are as follows:

- First, completing the duties separation and the works between financial accounting section and management accounting section based on the specific characteristics of each university.
- Second, completing the collection of initial accounting information based on the accounting documents and checking the documents.
- Third, completing the processing of the accounting information on the aspects of the accounting accounts, accounting books, budgeting and standards.
- Forth, completing the provision of accounting information through both the financial accouting reports and management accounting reports.
- Fifth, controlling the accounting systems through the regular control procedures and self control procedures.

- Sith, completing the analysis of accounting information and providing accounting information for decision making.

Moreover, the thesis also provides the necessary conditions for the above solutions.

Hanoi, 19 January 2017

Instructor PhD student

**Instructor 1** **Instructor 2**

**Asso.Prof.Dr. Nguyen Vu Viet** **Dr. Ha Thi Ngoc Ha** **Hoang Thi Phuong Lan**