

**MINISTRY OF EDUCATION AND TRAINING
THUONG MAI UNIVERSITY**

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**REVENUES, EXPENDITURES ACCOUNTING AND OPERATION
RESULTS OF PUBLIC UNIVERSITIES TRAINING TECHNOLOGICAL
INDUSTRY IN VIETNAM**

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PHD DISSERTATION SUMMARY

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PREAMBLE

1. The urgency of the topic

In the process of international integration of Vietnam, according to the WTO commitment schedule, we need to open the door to allow foreign investors to participate in the field of Education & Training since 2008. Therefore, the system Vietnam's higher education faces competition from foreign partners with large investment sources, advanced education systems and especially high-quality training services. Recognizing that, Vietnam has been implementing a strategy to comprehensively innovate the higher education system in the direction of autonomy and self-responsibility through policies of the Party and the State and there have been many changes. positive.

Starting with Decree No. 10/2002 / ND-CP on the allocation of financial autonomy to non-business units, the Decree No. 43/2006 / ND-CP, regulating autonomy and self-sufficiency the responsibility for implementing tasks, organizational structure, staffing and finance for public service units has widened the autonomy of public universities. On February 14, 2015, the Government continued to issue Decree No. 16/2015 / ND-CP stipulating the autonomy mechanism of public service units to replace Decree 43 and is considered as a breakthrough in mechanism. autonomy for public non-business units. The autonomy mechanism aims to encourage low autonomous units to strive to achieve higher autonomy and at the same time to create conditions for units to actively exploit and rationally use all resources to improve their quality. amount of services, reduction of expenditures for the State budget. On the other hand, promote public universities to develop in both quantity and quality of services, creating an equal competitive environment, attracting investment from other economic sectors under the market mechanism. Under these conditions, public universities training technology industry groups in Vietnam will have more advantages than other industry training schools because of the products of the technology training school. often associated with production and business activities of enterprises, therefore, the schools of exploiting and commercializing scientific products and technology transfer will bring significant financial income for the unit when the budget is available. hamlets become increasingly narrow ..

So for the schools to achieve the set objectives, the management tools must be appropriate to provide information about the financial situation of the units to users, especially managers. The recognition and presentation of information on accounting, receipts and operating results on the financial statements of the units will significantly affect the use of managers' information in making decisions and operating.

On March 30, 2006, the Ministry of Finance issued Decision No. 19/2006 / QD-BTC regulating the administrative and non-business accounting regime and amended and supplemented according to Circular No. 185/2010 / TT-BTC but the administrative and professional accounting system is only specific guidelines on accounting practice according to the content of rigid framework activities to create stereotypical regulations for the State's control of the situation. The model uses state funding that has not yet complied with the generally accepted model in the world so when operating at public non-business units under autonomy, there have been many problems due to the operational budget of schools are mobilized from various sources, especially from non-budgetary sources, but social sources. Therefore, the recognition and presentation of accounting and payment information and operating results according to the current accounting regime have significantly affected the quality of information presented and published in the financial statements leading to Quality accounting information provided is limited. In order to overcome the limitations of the Accounting System on November 10, 2017, the Ministry of Finance issued Circular No. 107/2017 / TT-BTC guiding the administrative and administrative accounting regime to replace Decision 19 and was applied from

January 1, 2018, but the newly promulgated accounting regime is still a guideline for implementing practical transactions, attaching importance to the form of transactions so it does not meet the requirements of a Synchronous accounting system with common pattern. Although the newly issued accounting system has changed in nature from the cash-based accounting to the finished accounting system, it has not yet reached the expectation and needs an accounting standard system in Public sector is consistent with international practice.

Stemming from the above reasons, the PhD student has chosen the topic "Accounting of revenues and expenditures and results of activities at public universities training technology industry groups in Vietnam" as a research topic. The thesis is urgent and has practical value in the current period in Vietnam in the process of autonomy and international integration.

2 Overview of research situation

2.1 Situation of foreign studies

The research of foreign authors related to the content of the thesis is synthesized by the author in the following research directions:

Studies on accounting information in the University

By Reich & A braham (2006), "Activity Based Costing and Activity Data Collection: A Case Study in the Hight Education Sector", Research by Ajayi & Omirin (2007), "The Use of Management Information Systems Print Decision Making in The South-West Nigerian Universities" The authors Momoh & Abdulsalam (2014), "Information Management Efficiency in Universities in Northern Nigeria: An Analysis "

Studies on application of accounting models in universities

Jarra, Smith and Dolley (2007) have studied the application of activity cost accounting model to universities in Australia to provide information for managers and executives to be effective. fruit. By Adeyeme (2011), "Impact of information and technology communication on the effective management of universities in South-West Nigeria" The statistical tools describing and analyzing the correlation of research relationships have been concluded. that communication and information technology are an important variable in management efficiency at the LCC in the Southwest region of Nigeria. On that basis, the author has proposed solutions to improve the efficiency of the application of information technology to provide information for the management of the unit.

2.2 Domestic research situation

The problems related to accounting in public non-business units in general at public universities in particular are always researched by accountants and professional managers in all organizations. is an important tool to provide information about the financial situation for the users to make management and executive decisions. Only when the units organize scientific accounting and reasonably, the accounting work can provide honest and accurate information timely for the users.

Studies on the legal framework and application of international public accounting standards in public non-business units

Ha Thi Ngoc Ha (2008) "Administrative and professional accounting regime and international public accounting standards, distance and things to do" and author Dang Thai Hung (2011), "applicability International public accounting standards to build Vietnamese public accounting

standards, approach to bringing international public accounting standards into Vietnam in accordance with the actual conditions ”, author Pham Quang Huy (2010) , "Analyzing the content of foundational theoretical frameworks and some standards applied in the public sector in the international public accounting standards system"

Studies have been published on accounting in non-business units

Phan Thi Thu Mai (2012), "Perfecting accounting organization to strengthen financial management in administrative and non-business units of Labor and Invalids and Social Affairs", Author Le Thi Thanh Huong (2012), "Improving the organization of accounting work in hospitals under the Ministry of Health in Vietnam", Research by Dau Thi Kim Thoa (2015), "Factors affecting the quality of Accounting news at non-business units with revenues in Ho Chi Minh City ”, research topic of grassroots technology

Published studies on accounting in public universities

Research on accounting organization with author Nguyen Thi Minh Huong (2004) "Accounting organization in universities directly under the Ministry of Education and Training" PhD thesis of National Economics University year 2004, author Pham Thi Thu Thuy (2012) "Accounting management organization operating expenses at public universities in economic and business administration sector in Hanoi", science and technology topic Ministry level in 2012

Research on accounting information system with authors Dinh Thi Mai (2010), "Improving the quality of accounting information system in public universities", Doctoral thesis in 2010. Author Nguyen Huu Dong (2012) "Completing the accounting information system in public universities in Vietnam", Doctoral thesis of National Economics University in 2012

2.3 Review the research overview and identify research issues

Through an overview of research works of domestic and foreign authors related to the topic The thesis follows many different research directions The research students find that in general, the researches want to affirm and emphasize the role The important role of accounting information in the unit and the necessity of the quality of accounting information provided will help information users to make good and effective decisions.

Research methods used mainly in studies are quantitative research methods with many different sample sizes, different survey objects and tools for data analysis in the authors' research as well. very diverse. However, published studies only focus on general issues in accounting of public units such as research on international public accounting standards system and harmony for public accounting system. nation; studies of accounting information and quality of accounting information in public units and deeper access to public universities; studies on the organization of accounting work in public units ... and there are also research works with specific models of public universities, the studies have also analyzed and clarified the core issues on accounting information, application of accounting information in public units in general and public universities in particular but there are no in-depth studies on accounting of revenues and expenditures and operating results in public units because the measurement of public unit performance is often viewed from the perspective of socio-economic growth rather than economic efficiency. But with the view of renewing the operation of public units, especially in the direction of autonomy, public units providing services under the Law on Price measure the operational efficiency of public units not only from a perspective. Socio-economics that need to be viewed from a financial perspective. Therefore, it is currently a research direction that

meets the theoretical and practical requirements of the public revenue and expenditure accounting and operational results in public units.

Currently in Vietnam, Education and Training and especially higher education have been recognized as a type of service, with no distinction between the public sector or the private sector. In case the service provided by public universities is considered a "public service", in view of innovation, this is an activity carried out under the Price Law, which is fully charged. Under such conditions, the study of revenue and expenditure accounting and the results of the sample activities is that public universities have met the requirements set by the current school fees from learners' fees. achieving autonomy levels including recurrent expenditure autonomy and investment expenditures; autonomy for regular spending and partial autonomy of regular expenditures.

Currently, there has not been any research project that specifically studied the accounting of revenues and expenditures and the results of operations in public non-business units and there has not been any research to fully implement research and comprehensive accounting of revenues and expenditures and results of activities in public universities in general. Public universities record and present accounting and payment information and performance results in financial statements that may affect the quality of accounting information provided to users. The dissertation was identified by the PhD student as the issues that need further research including:

(1) Continuing to study and supplement theoretical issues about accounting, revenue and operation results in public non-business units including: Concept, classification, nature and financial mechanism in business units-public. Differences in accounting of revenues and expenditures and operating results in units between cash accounting and accrual accounting. Thereby helping units understand better the importance of revenue and expenditure accounting and operational results for managers in making unit management decisions in autonomy.

(2) Continue to study and clarify the practical basis for accounting of revenues and expenditures and the results of activities at public universities training technology industry groups in Vietnam.

(3) Studying and proposing solutions to improve the revenue and expenditure accounting and operation results at public universities training technology industry groups in Vietnam in the process of autonomy.

3. Research objectives

The overall objective is to research and improve the accounting of revenues and expenditures and the results of activities at public universities to train technology industry groups in Vietnam in implementing autonomy.

Specific goals include:

(1) The system clarifies the basic arguments on accounting of revenues and expenditures and operating results in public non-business units, including contents of collection and spending and operation results; the difference between cash accounting facilities and accounting facilities accruing on revenue and expenditure accounting and operating results in public non-business units; regulations of international stereotypes and experience in applying international public accounting standards on accounting of revenues and expenditures and operating results in public non-business units of some countries in the world and withdrawn Lessons learned for Vietnam.

(2) Research, analyze and assess the actual situation of revenue and expenditure accounting and performance results at public universities training technology industry groups in Vietnam, point out the achieved results and problems. Limitations and causes.

(3) Studying and proposing solutions to improve the accounting and revenue accounting and operation results at public universities training technology industry groups in Vietnam in the autonomy mechanism in the coming time and specify the conditions for implementing the solution.

4. Research questions of the thesis

To achieve the research objectives, the research questions set by the author include:

(1) The theoretical basis of revenue and expenditure accounting and operational results in public non-business units?

(2) The actual situation of accounting revenue and expenditure and the results of activities at public universities training technology industry groups in Vietnam have met the requirement to provide all necessary information for the objects used?

(3) What needs to be done to account for revenues and expenditures and results of activities at public universities training technology industry groups in Vietnam to meet the requirements of providing information to managers and Who uses information in autonomy in the coming time?

5. Subjects and scope of research

5.1 Research subjects

The thesis focuses on research on revenue and expenditure accounting and operation results at DHCL schools training technology industry groups in Vietnam.

5.2. Research scope

The thesis focuses on research on revenue and expenditure accounting and performance results in public universities training technology industry groups in Vietnam in the perspective of financial accounting in recent years (since the year 2012 to 2017). The thesis chooses the time to survey the status of revenue and expenditure accounting and performance results at public universities training technology industry groups in Vietnam in 2012, 2013, 2014, 2015, 2016 and 2017

6. Research method

6.1. Data collection methods

In order to get practical evaluations, the author has focused on surveying at public universities training technology industry groups in Vietnam in recent years. With the survey sample size, the author collects the main information on the accounting of receipts and expenditures and the results of operations by sending a questionnaire, conducting interviews with management experts and chief accountants of schools.

6.2 Methods of data synthesis, analysis and processing

After the data collected from the author survey, the methods of statistical analysis, inductive methods, interpretation, comparison and statistical methods are used to analyze theoretical and practical issues. Based on the questionnaires and interview questions, the author has synthesized to

assess the actual situation of accounting of revenues and expenditures and the results of activities in public universities training technology industry groups in Vietnam. The thesis also applies the methods of induction, interpretation, comparison and statistical methods to analyze theoretical and practical issues. At the same time, the author uses flexible methods of qualitative research, quantitative research as a basis for making judgments, assessing the situation to propose solutions to improve the accounting of revenues and expenditures and operation results. in public universities training technology industry groups in Vietnam.

7. Achievements of the thesis

-New contributions to academics and reasoning, Author The thesis has systematically and clearly analyzed the general arguments about operating characteristics in public non-business units. Studying accounting and accounting of revenues and expenditures and operating results in units according to cash accounting and accumulated accounting bases to assess advantages and disadvantages of each accounting establishment. The thesis has clarified the accounting of revenues, expenditures and operating results in public non-business units on the basis of international regulations and the experience of applying international public accounting standards to the next. revenue, expenditure and operation results in public non-business units of some countries in the world from which to draw lessons for Vietnam.

-New conclusions about practical evaluation, The dissertation has analyzed and evaluated the actual status of revenue and expenditure accounting and performance results at public universities training technology industry groups in Vietnam in recent years, indicating the results Achievements and points are limited, the cause of limitations.

-New proposals on policies and solutions, The dissertation has analyzed and clarified the principle requirements of completing accounting of revenues and expenditures and the results of activities at public universities training technology industry groups in Vietnam. On that basis, the dissertation has proposed perfect solutions on revenue and expenditure accounting and operation results at public universities training technology industry groups in Vietnam, including two solutions :

Group of solutions to improve stereotyped issues of accounting, accounting, revenue and performance results at public non-business units in the field of education and training

Group of solutions on accounting and accounting practice, accounting and operation results at public universities training technology industry groups in Vietnam in the process of implementing autonomy mechanism. The thesis also offers some recommendations to implement solutions from the State, the authorities, from the public universities training technology industry groups in Vietnam.

8. Structure of the thesis

In addition to the introduction, conclusions and references, the content of the thesis consists of three chapters:

Chapter 1 Theoretical basis of revenue and expenditure accounting and operation results in public non-business units

Chapter 2 Accounting situation of revenues and expenditures and results of activities at public universities training technology industry groups in Vietnam

Chapter 3 Orientation and solutions to improve the accounting and revenue accounting and performance results at public universities training technology industry groups in Vietnam

CHAPTER 1

RATIONALE FOR ACCOUNTING, COLLECTION AND OPERATION RESULTS IN PUBLIC INDUSTRY UNITS

1.1 Overview of public service units

1.1.1 Definition, classification of public non-business units

1.1.1.1 Concept of public unit

In every country in the world to maintain and operate the State apparatus and implement economic and social objectives, it is necessary to organize the apparatus of the affiliated agencies to ensure the maintenance of operations. and implementing the functions and duties of the State are collectively referred to as public units. Public units include the public authorities of the State and public service providers. According to us, the public unit is the public authorities of the State and public service providers under the management and supervision of the State.

1.1.1.2 Public and classified non-business units

According to international public accounting standards, public service units are public service providers based on government funding to operate continuously.

According to the Vietnamese Accounting Regime, public non-business units are established by the State to carry out a specialized task or to manage the State in a certain field and operate with the State-allocated funding. the higher level grants all or part of the funding and other sources ensure the principle of non-compensation directly to perform the assigned tasks.

Since 2010 when the Law on Public Employees is available, public non-business units are understood as organizations established by competent agencies of the State, political organizations and socio-political organizations according to the provisions of law. law, legal status, public service provision, serving State management.

Classification of public non-business units

Classifying by sectors and fields of operation, public non-business units are classified into medical non-business units; non-business education and training units; cultural, sports and tourism service units; scientific and technological non-business units; career, information and media units; economic non-business units and other non-business units.

Classify according to the degree of autonomy of classification of public non-business units into units with full autonomy on the performance of tasks, finance, organizational apparatus, personnel and units not yet assigned autonomy completely on task performance, finance, organizational structure, personnel.

Classify according to the level of funding, including public non-business units, ensuring regular expenditures and investment expenditures; units ensure regular expenditures; The unit itself guarantees a part of regular expenditures and the unit is guaranteed by the State regularly

In addition, in order to meet management requirements in each specific area of activity, public non-business units are classified according to the nature, scale or level of activity of each specific activity area.

1.1.2 Operation nature of public service units

1.1.2.1 Activities of public non-business units

The operation of the SNCL unit is not for profit purposes by the public service provider to ensure social security, is allowed by the State to collect some fees and charges in order to compensate a good part the whole operation and accumulation has been developed but subject to the regulation of the State.

1.1.2.2 Classification of activities in public service units

According to the nature of the transaction, the operation is divided into 2 types: non-exchangeable transactions and exchange transactions;

According to the nature of the operation and the state budget funding relationship, activities in the public non-business units are divided into public non-business activities; production and business activities and services; financial activities and other activities;

According to funding sources used for operation, activities in public non-business units are divided into activities using funding from the State budget (or originating from the State Budget) and unused activities. funding from the State budget.

1.1.3 Financial mechanism in public service units

1.1.3.1 Autonomy in performing tasks

The mechanism of autonomy to perform tasks allows public non-business units to build their own task plans autonomously in accordance with their functions and tasks and capacity in accordance with the law in order to fulfill their assigned tasks. . Units are to decide on measures to carry out planned tasks to ensure quality and progress. When units complete their assigned tasks, they can perform service activities suitable to their specialties to meet social needs according to the provisions of law.

1.1.3.2 Autonomy in organization and personnel

For public non-business units that do not use budgetary funding, the State shall be entitled to organize the organizational structure of the unit in an appropriate manner to perform its tasks and determine the number of people working in the units. For public non-business units that use the State budget, they shall take the initiative in formulating plans to rearrange and consolidate their organizational structures and submit them to competent agencies for decision. The unit proactively builds employment positions and structure officials under professional titles and submits them to competent authorities for approval.

1.1.3.3 Financial autonomy

It is specified in detail for the fully autonomous public non-business units and for public service units with partial autonomy.

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According to funding sources used for operation, activities in public non-business units are divided into activities using funding from the State budget (or originating from the State Budget) and unused activities. funding from the State budget.

1.1.3 Financial mechanism in public service units

1.1.3.1 Autonomy in performing tasks

1.2 Accounting of revenues and expenditures and operating results in public non-business units

1.2.1 Accounting facilities in public non-business units

The application of accounting facilities plays an important role in accounting, will decide on the principle of recording and presenting information on financial statements, deciding on the nature of information sources provided by accountants. level. Accounting establishments used in public non-business units include cash accounting establishments and accrued accounting establishments.

1.2.1.1 Cash accounting facility

Cash accounting facility is an accounting basis that records operations and events when money is received or paid, financial statements prepared on a cash accounting basis will provide users with information about Increase in money sources during the period, the purposes for which the money is used and the cash balance at the reporting date The centralized assessments on the unit's financial statements are the cash balance and changes in it.

1.2.1.2 Accumulated accounting basis

Accumulated accounting facilities are an accounting base whereby transactions and events related to operations in public non-business units are recorded when they arise regardless of the actual collection and payment. or amounts equivalent to real money collected and actually paid. Activity-related transactions and events are recorded in the accounting books and presented in the financial statements of the respective accounting periods when they arise that may not be related to cash flow by factors. are recorded on the basis of accrual of assets, liabilities, equity (net assets), revenue and expenses.

1.2.1.3 Differences between cash accounting facilities and accrual accounting bases on revenue and expenditure accounting and operating results in public non-business units

In public non-business units, the recognition and presentation of information on revenue and expenditure plans and results of operations according to the cash accounting basis and the accounting base accrual are different in the time of revenue recognition, cost and performance.

1.2.2 Contents of collection and spending and operation results in public non-business units

1.2.2.1 Revenue and operating revenue classification

Operating revenue concept

According to the research approach of revenue accounting, it is understood that the total value of economic benefits obtained during the reporting period increases net assets / equity rather than the owner's capital contribution. Revenue only includes the total value of economic benefits gained or will be obtained, an increase in economic benefits may be an increase in assets, possibly a reduction in liabilities. of the unit during the reporting period. Increased equity due to the economic benefits received by the unit increases assets or reduces liabilities, not the capital contribution of the owners.

Classification of operating revenue

Classify according to the nature of the transaction, based on the accrual accounting basis, the revenue is divided into revenue from exchange transactions and revenue from non-exchanging transactions. According to cash accounting basis, revenue is divided into fees and charges; revenue from non-business services; revenues from projects and other revenues.

Classification by economic content, based on the accrual accounting of revenue, is divided into revenue from normal activities and revenue from unusual activities. According to the cash accounting basis, revenue in public non-business units is classified into revenue from the collection of taxes, fees and charges; revenue from grants and grants; revenue from production, business, services and other revenue.

1.2.2.2 Cost and classification of operating costs

Concept of operating costs

According to the International Standards Commission (IASC), costs are understood as a decrease in economic benefits in the accounting period, which leads to a decrease in equity rather than a decrease in equity due to the withdrawal of equity. The reduction in economic benefits can be a cash outflow, reducing assets or increasing liabilities in the reporting period. Reduced equity due to the costs or damage suffered by the unit reduces the economic benefits of the property being affected by the asset or the increase of the debt payable without the return of the owners' capital.

Classification of operating costs

Sort by nature

Sort by function

Sort by expenditure purpose

1.2.2.3 Results and classification of operating results

Concept of operational results

According to the International Standards Committee (IASC), the surplus (deficit) in the period is the difference between revenue and operating expenses in the unit's period. Operational results in public non-business units are defined as surpluses or deficits on the basis of budget balance in the period.

Classification of operating results

According to the nature of the cost, the operating results of the public non-business units are divided into normal operating results and abnormal operating results.

1.2.3 Accounting of revenues and expenditures and operating results in public non-business units based on cash accounting basis

1.2.3.1 Accounting of operating revenues

About accounting vouchers; accounting account, recording operation revenue; about accounting books and information presentation

1.2.3.2 Operational cost accounting

About accounting vouchers; accounting account, recording operation revenue; about accounting books and information presentation

1.2.3.3 Accounting of operating results

About accounting vouchers; accounting account, recording operation revenue; about accounting books and information presentation

1.2.4 Accounting of revenues and expenditures and operating results in public non-business units based on accrual basis

1.2.4.1 Accounting of operating revenues

About accounting vouchers; accounting account, recording operation revenue; about accounting books and information presentation

1.2.4.2 Operational cost accounting

About accounting vouchers; accounting account, recording operation revenue; about accounting books and information presentation

1.2.4.3 Accounting of operating results

About accounting vouchers; accounting account, recording operation revenue; about accounting books and information presentation

1.3 Experience in applying international public accounting standards on revenue and expenditure accounting and performance results in some countries in the world and lessons for Vietnam

1.3.1 Australian economy

The principle of making and presenting the financial statements on accounting of revenues, expenditures and performance results in public entities in Australia is conducted in accordance with

their national accounting standards to ensure fairness and compliance. standards, adherence to continuous operations, cumulative basis, materiality and aggregation, clearing and consistency.

1.3.2 Experience of Indonesia

Accounting of revenues and expenditures and operating results in public units is accounted on the accrual basis from which the balance sheet is developed to fully accrue accounting and with this new accounting method China Indonesia's central authority has successfully launched its first comprehensive Financial Report since 2004.

1.3.3 Lessons for Vietnam

(1) Lessons learned from Australia, through studying the experience of applying international public technical expertise on revenue and expenditure accounting and results of operations in Australia, showed that this country has issued technical expertise on revenue and expenditure accounting and operating results in public units have a separation for profit-generating units and non-profit operating units. The content of Australia's public technical expertise on the preparation and presentation of financial statements on revenue and expenditure accounting and operational results is almost similar to IPSASs and ISA. The content of public technical skills related to revenues and expenditures and operational results is clear and compiled, elaborately presented, in which each standard clearly indicates which content is different from ISA and replaced change content compared to before. The fact that this country numbered technical expertise in groups to distinguish standard content equivalent to ISA and not equivalent content is a creative, necessary and useful job for CMKT users so that users can know the level of similarity of national technical expertise compared to international technical expertise right from the reading of the code of the standards. Public technical expertise of Australia on revenue and expenditure accounting and special performance results, which are applicable to non-profit units, always stipulates the reduction of information disclosure and limitation of users. information. Technical expertise related to the preparation and presentation of financial statements stipulates the information to be published in financial statements for general purposes and financial statements for special purposes. The standard of information provided on the financial statements is very detailed, clear and complete but to avoid disclosure. In the standard content, the issuing agency has asked to reduce information disclosure and limit the disclosure of information on general purpose financial statements.

(2) Lessons learned from Indonesia, public accounting standards on revenue and expenditure accounting and the performance of the Indonesian Government are cash-based accounting towards base accounting in which revenues and spending on cash-based accounting and assets, liabilities and equitization on the basis of accrual accounting. Before this country reformed the accounting system of accounting of receipts and expenditures and operating results in Indonesia's public units using single-entry and unit-based reports based on cash due to lack of standards. Public accounting, but after reforms align with international public accounting standards, they have solved the weaknesses of the previous accounting system by switching from a single-entry accounting system to a double-entry book. and from cash accounting facilities to accrual accounting. Their public sector accounting model has changed from concentration (the central government still retains full control) to decentralization (local authorities have authority to implement this financial management). This leads to a change from cash accounting to cash to accumulate in order to maintain daily transaction records based on money transactions. Accounting of revenues, expenditures and operating results in Indonesia's public units is recorded and presented on the basis of accumulation so the "Balance Sheet" in the public unit of this country is built for implementation. Full cumulative math.

So, from the experience of applying international public accounting standards on accounting of revenues and expenditures and operating results in public units of some countries in the world together with the Vietnamese public accountancy characteristics, there exist many mechanisms. accounting degree. Besides, Vietnam is different from many countries in the world in budget decentralization, so this is a big challenge, along with the requirement of transparent information on revenue and expenditure accounting and operating results in Public non-business units in the autonomous financial management mechanism are essential, so the analysis and assessment and fully identify differences in management mechanisms in public non-business units between Vietnam and International is the foundation for accounting revenues and expenditures and operating results in Vietnam's public service delivery units in line with international public accounting standards and practices. Therefore, in order for Vietnam to do this, we need to grasp the concept that IPSAS is not entirely suitable for all countries, especially developing countries. In Vietnam, applying IPSAS in accounting of revenues and expenditures and operating results in public non-business units must be based on selection and adjustment to suit specific conditions of Vietnam.

Through lessons learned from countries all over the world on accounting, revenue and operation results in public units and the above analysis, we believe that Vietnam should apply international public accounting standards on the basis of Accounting department accrues for activities in public non-business units in general and in revenue and expenditure accounting and operation results in particular is necessary and this will be a good start for the process of building standards. Vietnam's public accountant is not merely an increase in the quality of public sector reports, but it is also recognized by international organizations and is consistent with the current situation of Vietnam in particular. points of renewal of the operation of public units, especially in the direction of autonomy of public units services according to the Law on Price, the measurement of the performance of public entities outside the socio-economic perspective will also be necessary and indispensable from a financial perspective. Then, revenue and expenditure accounting and operation results are recorded and presented on the financial statements of public non-business units on the basis of accrual accounting to ensure transparency and suitability and comparability. In particular, it creates credibility for users of information to make management and operation decisions in the mechanism of autonomy and self-responsibility.

SUMMARY OF CHAPTER 1

Through the study of chapter 1 of the thesis, the author has generalized the theoretical basis of revenue and expenditure accounting and operation results in public non-business units. Starting from an overview of public service delivery units and operational characteristics in public non-business units, through the author analysis, the concept of public non-business units and operational characteristics has been introduced. dynamic in public service units. On that basis, the author has studied the accounting of revenues, expenditures and operating results in public non-business units of cash accounting establishments and accumulated accounting bases so that the author has grounds to make comparisons. compare the advantages and disadvantages of each accounting facility. In addition, chapter 1 of the thesis also studies the experience of applying international public accounting standards on accounting of revenues and expenditures and operating results in public units in some countries in the world since then. draw lessons for Vietnam. With the study of revenue and expenditure accounting and operational results in public non-business units and the experience of applying international public accounting standards on accounting, revenue and operation results in some of the above countries. The world has helped the author draw lessons for Vietnam this will be a theoretical basis for the author to study the status of accounting of revenues and expenditures and the results of activities at public universities training Vietnam's technology industry in recent years in Chapter 2 of the thesis.

CHAPTER 2

CURRENT SITUATION OF COLLECTION, EXPENSES AND OPERATION RESULTS AT PUBLIC UNIVERSITIES FOR TRAINING VIETNAMESE TECHNOLOGY TECHNOLOGY INDUSTRIES

2.1 Overview of public universities training in technology engineering and operational characteristics

2.1.1 Definition and classification of public universities

2.1.1.1 Concept of public university training in technology engineering

In the world University is a secondary education institution of high school for students who have the ability and aspirations to continue their studies, the University is a supply organization. a high level of education and a place to study and grant academic degrees to many fields of careers, universities provide higher education programs for students and graduate education programs for students tablets. We believe that "public universities train a group of technology engineering industries which are state-owned public higher education institutions invested by the State to build facilities. Established by the State to carry out the practical application of technology and technology training on mathematical and other scientific principles to design, manufacture and operate structures, machines, processes and systems. economically and effectively. Engineering is the area in which knowledge of natural sciences and mathematics is obtained through learning, research, experimentation and decided practice to develop ways of economically exploiting things. material and natural capacity for human benefit ".

2.1.1.2 Classification of public universities training in technology and technology

Sort by geographic region

Classification by size of operation

Classification by training professions

Classification according to the stratification

Classify according to the degree of autonomy and responsibility

2.1.2 Model of organization of public universities training technology industry group

The organizational model of public universities training technology industry group includes an organization model directly under the National University and a model of organization of public universities training sectors technology engineering under the Ministry's management

2.1.3 Characteristics of activities in public universities training Vietnamese technology and technology

2.1.3.1 Organization operating in public universities training in technology engineering

In public universities training technology industry groups in Vietnam, including activities according to the functions and tasks assigned (career activities) and production and business activities, services; financial activities and other activities

2.1.3.2 Content of revenue and expenditure and results of activities in public universities training in technology and technology sectors

Activities in schools include state budget collection, fee collection, production and business activities, services; financial income and other revenues

Most of the schools' activities are allocated funding sources for training activities, scientific research activities and production and business activities, financial activities and other activities.

2.1.4 Financial management for activities at public universities that train technology industry groups

2.1.4.1 School autonomy and recurrent expenditure

Regarding financial sources, including revenues from public non-business activities, the State budget sources order according to the prices fully charged; fee revenues according to the law on charges and fees left to be paid according to regulations; other revenue sources as prescribed by law; The content of the unit is proactive in using autonomous financial resources

2.1.4.2 Public universities own a part of regular expenditures

Financial sources of schools include revenues from public non-business services; fee collection sources according to the law on charges and fees may be retained according to regulations (the part to be retained for regular activities and expenses for procurement and major repair of equipment and properties in service of charge collection); State budget sources support unstructured expenses in public non-business service prices and charges; other revenue sources as prescribed by law (if any); aid and funding sources according to the provisions of law, schools are allowed to use their financial resources autonomously. Units pay wages according to their salaries, ranks, positions and allowances prescribed by the State, when the State adjusts their salaries, the units shall ensure by themselves wage increases from the prescribed sources; In case of shortage, the State budget shall grant additional funds. Expenditures on professional activities and management expenses based on the assigned tasks and the capability of the financial sources of the units to decide on the spending levels must not exceed the expenditures prescribed by competent State agencies.

2.1.5 Organization of accounting work at public universities training in technology and technology sectors

2.1.5.1 Organize accounting and personnel apparatus

Through survey results, there are 12/38 schools accounting for 23.34% of schools applying the form of centralized accounting organization, with 16/38 schools accounting for 76.66% of schools applying the model of next organization. Math has focused and scattered.

2.1.5.2 Accounting policy

According to the survey results, 38/38 schools accounted for 100% of the accounting policies according to the current administrative and non-business accounting regime. Accounting years prior to 2018 implement the Accounting Regime according to Decision 19 and additional amendments. From 2018 follow Circular 107/2017 / TT- BTC. The accounting year of the schools starts from January 1 and the end date is December 31 every year, the unified currency unit in schools is Vietnam dong, voucher system and book system. accounting and financial reporting comply with current regulations. Regarding the accounting base applied in revenue and expenditure accounting and operating results in the schools according to survey results, as follows: For non-business activities,

38/38 schools accounted for 100% of schools recognized as receipts, expenses and results of non-business activities on the basis of cash accounting. For service activities, there are 36 out of 38 schools accounting for 94.73% applying cash accounting. There are 2/38 schools accounting for 5.26% of schools applying cumulative accounting basis to record revenue, expenditure and operating results. Regarding the accounting account system, the survey results have 38/38 schools accounting for 100%, including level I accounts, level II and III accounting accounts

Regarding the accounting book system in schools, there are 20/38 schools accounting for 52.63% of the accounting book system in the form of General Journal. There are 11/38 schools accounting for 28.95% of the recorded schools. accounting in the form of book recording and there are 7/38 schools accounting for 18.42% applying the journal form - ledger and 100% of schools in the research sample all use accounting software to support accounting work. About the presentation of information on revenue and expenditure accounting and operating results in the financial report, 38/38 schools accounted for 100% of the schools in the form of information presented in the financial statements according to the accounting system Cash and accounting department for fiscal years from 2017 onwards. From 2018, schools displayed information on accounting of revenues and expenditures and operating results in financial statements on the basis of accrual accounting.

2.2 Status of legal regulations on finance and accounting of revenues and expenditures and operating results in public non-business units

2.2.1 Status of construction and issuance of financial legal framework in public non-business units

Law documents and under the Law have created a legal framework for finance and accounting of revenues and expenditures and operating results in public non-business units that are public universities training technology industry groups.

2.2.2 Current situation of accounting and payment regulations and operating results in public non-business units

From before 2018, regulations on accounting of revenues and expenditures and operating results in public non-business units shall comply with Decision 19/2006 / QD-BTC promulgating the administrative and non-business accounting regime and documents. amendments and supplements.

From 2018, following the Circular No. 107/2017 / TT-BTC guiding the administrative and non-business accounting regime, the current accounting regime is only guidelines for practicing accounting without being modeled. international practice.

2.3 Actual situation of accounting of revenues and expenditures and results of activities in public universities training Vietnamese technology and technology sectors

2.3.1 Status of accounting facilities to record revenue and expenditure transactions and operation results

2.3.1.1 For State budget funding

According to the survey results, 38/38 schools accounted for 100% of the research sample, acknowledging the source of funding when there was a decision on allocation of estimates to the State Treasury (the unit determines the funding allocated on the off-balance sheet account).). When using the funding source, if eligible for payment through the Treasury, it is allowed to record the actual revenue and expenditure. If you are not eligible for payment, you will be allowed to make payment in advance, if you are eligible to convert to actual payment, it is actually paid. Funding sources are not

regularly paid during the revision of the Final Accounts of January 30, this shows that with the State budget funding, the schools have transferred funding sources on the basis of extended cash.

2.3.1.2 For career activities

There are 38 out of 38 schools accounting for 100% of the survey sample recording the activity income when actually receiving the tuition and fees of learners, the number of tuition fees of the semester has not been collected yet. Members who move to the following period will be recognized when they receive the payment, the spending transactions will be made when the actual schools are eligible to pay and write the advance payment when the schools are not eligible to spend. At the end of the fiscal year, all revenues and expenditures in the period allow the schools to determine to record and record in the "Statement of revenues and expenditures." The amount of unused funds of all schools to be transferred to the year after the temporary transactions which are not eligible for payment shall be carried forward to the following year for further payment.

2.3.1.3 For production and business services

According to the survey results, 38/38 schools accounted for 100% of the activities under the market mechanism

2.3.2 Actual situation of operating accounting

2.3.2.1 Accounting vouchers

Receipts of activities in public universities training in technology and technical fields according to survey results, including procedural documents and documents serving as a basis for accounting books as a legal basis for the number materials and documents for financial accounting

2.3.2.2 Applying accounting accounts

For the state budget, the survey results of 100% of the survey samples use accounts 461 "operational funding sources"; account 462 "project funding source"; account 008 "operational expenditure estimates"; account 009 "Cost estimates for programs and projects".

For non-business activities, survey results 100% of research samples use Account 511-Revenues to record non-business activities.

For production activities and survey results, 3 out of 38 schools accounted for 7.9% of the survey sample using account 511- Received income for recording revenue and 35/38 School accounts for 92.10% using account 531- Income from production and business activities to record.

For financial revenues and other sources of income according to the survey results, 38/38 schools accounted for 100% of the sample using accounts 511 "revenues"

2.3.2.3 Accounting books

In order to record and monitor the collection of activities in public universities training technology industry groups according to the survey results, 38/38 schools accounting for 100% have opened detailed accounting books and ledgers to track revenue activity.

2.3.2.4 Present information

All revenues from 2017 and earlier are presented by the schools in the financial statements at the "Report on revenues and expenditures on business activities and production and business activities".

From the 2018 accounting year, this is done in accordance with Circular 107/2017 / TT-BTC

2.3.3 Actual situation of operational expenditure accounting

2.3.3.1 Accounting vouchers

Accounting vouchers for activities in public universities training technology industry groups according to the survey results, there are 38/38 schools accounting for 100% of survey forms of accounting vouchers for operating activities in the lake. Accounting records all have documents as a basis for book recording and procedures documents

2.3.3.2 Operation accounting account for operation

For operating expenditures from the state budget, the survey results of 100% of the survey samples used 661 accounts "operating expenses"; account 662 "project expenditure"; account 008 "operational expenditure estimates"; account 009 "Cost estimates for programs and projects". For non-business activities, survey results 100% of research samples use account 661- Activity expenditures to record expenditures for non-business activities. For production and business activities, survey results, 3 out of 38 schools accounted for 7.9% of the survey sample using account 661- Expenditure activities to record and 35/38 schools occupied 92.10% rate of using account 631- Expense for production and business activities to record. For financial activities and other expenses according to the survey results, there are 38 out of 38 schools accounting for 100% of the sample of accounting surveys using account 661- operating expenses to record financial activities and Other expenses

2.3.3.3 Recording accounting books

Accounting entries for activities in schools according to survey results have 38/38 schools accounting for 100% of the survey sample, opening accounting books for detailed monitoring of business activities and business activities. Business services.

2.3.3.4 About information presentation

From 2017 onwards, all schools have been presented in the financial statements at the "Report on revenues and expenditures on business activities and production and business activities".

From the 2018 accounting year, this is done in accordance with Circular 107/2017 / TT-BTC

2.3.4 Accounting of operating results

2.3.4.1 Accounting vouchers

According to the survey results, 38 out of 38 schools accounting for 100% of the accounting forms of the schools applied and abided by the documentary regime on accounting results of activities as a legal basis for data and documents. Financial accounting in schools.

2.3.4.2 Accounting account

Survey results 38/38 schools accounting for 100% of the survey samples when reporting the approved expenditures of operation expenditures, conduct the transfer of operating expenses into operation funding sources to reduce the above-mentioned operating funding sources. accounts - Operational fund and reduction of operating expenses on accounts - Expenditure for operating activities and accounting for collection and transfer activities according to the assigned functions and tasks are transferred to account reduction and account reduction 511- Revenues and write up account 461- Funding for operation and use of account 421- Unrealized revenue and expenditure difference to record the operation results of the unit.

2.3.4.3 Accounting books

The accounting of the results of activities in public universities training technology industry groups according to survey results 100% of the survey samples are opened by the accountant of the "operating results" account to follow. monitor the performance results of the units in the period

2.3.4.4 Presentation of information

From 2017 onwards, all schools have been presented in the financial statements at the "Report on revenues and expenditures on business activities and production and business activities".

From the 2018 accounting year, this is done in accordance with Circular 107/2017 / TT-BTC

2.4 Assessing the actual situation of accounting of revenues and expenditures and results of activities at public universities training Vietnamese technology and technology

2.4.1 Advantages

Regarding the revenue and expenditure accounting and operation results in the schools, the following advantages have been achieved:

Firstly, the use of accounting facilities for activities in the schools initially had a number of schools implemented on the basis of accrual accounting so the identification and recognition of revenues and expenditures and operating results in the The school will reflect the nature of the transaction, creating objectivity.

Secondly, on the practice of accounting of revenues and expenditures and operational results in the schools, it shows that the initial voucher system of the applied schools ensures full compliance with the contents of the accounting voucher organization, expenditure and performance results.

2.4.2 Limitations and causes

2.4.2.1 Limited

Restrictions on financial mechanisms

Restrictions on accounting

2.4.2.2 The causes of limitations

Objective reasons

Subjective reasons

CONCLUSION OF CHAPTER 2

The author studies an overview of public universities training technology engineering disciplines, operational characteristics and financial management in schools, the author has deeply analyzed the contents of the accounting situation. revenue, expenditure and performance results in schools in recent years. On the basis of the content of the situation of revenue and expenditure accounting and operation results in the author schools, the actual situation of accounting of revenues and expenditures and the results of activities in the schools on two sides is the advantages and points. limitations on revenue and expenditure accounting and operational results. On the basis of limitations on revenue and expenditure accounting and operating results in the author schools, the causes of limitations have been analyzed, from which the author has oriented to propose perfect solutions.

CHAPTER 3

ORIENTATION AND SOLUTIONS TO COMPLETE ACCOUNTING, COLLECTION AND OPERATION RESULTS AT PUBLIC UNIVERSITIES FOR TRAINING VIETNAM'S TECHNOLOGY INDUSTRIES

3.1 Development orientation of activities at public universities training in technology and technology sectors of Vietnam

3.1.1 Development trend of public universities

3.1.2 Development trend of activities in public universities training in technology engineering

3.2 Viewpoints to improve accounting, revenue and performance results at public universities training in technology and technology sectors

View 1: Improving the accounting of revenues and expenditures and the results of activities at public universities training technology industry groups must be coupled with the improvement of financial management mechanisms, accounting policies and raise awareness to play an important role of accountants in financial management at units.

View 2: Improving the accounting and revenue accounting and the results of activities at public universities training medium technology industry groups to ensure compliance with the provisions of the Accounting Law, the current accounting regime and documents guiding the implementation of the Law so as not to disrupt the uniformity of the accounting system

Viewpoint 3: Perfecting the accounting of revenues and expenditures and the results of activities at public universities training in technology and technology must ensure the suitability with the operating characteristics of the schools

Viewpoint 4: Improving the accounting and revenue accounting and the results of activities at public universities training technology industry groups must be based on the application of modern information technology, ensuring cost savings charge and improve the quality of accounting

3.3 Solution to improve accounting, revenue and performance results in public non-business units in the field of Education and Training in Vietnam

3.3.1 Solution to improve stereotyped issues of accounting, revenue and operating results applied to public non-business units in the field of Education and Training

3.3.1.1 Apply an accounting basis for recording and presenting transactions

3.3.1.2 Solution to apply accounting standards

In our view, the solution to apply accounting standards in accounting and revenue and results of operations at public universities training technology industry groups operating under the mechanism of autonomy and self-sufficiency Responsibility in the coming years is necessary to follow one of the two proposed options as follows:

Option 1 Allow public universities to train a group of technology engineering industries to apply Vietnam's accounting standards in accounting, revenue and autonomy performance by regulated financial mechanisms According to Decree No. 16/2015 / ND-CP allowing units with a high degree of

autonomy, units are allowed to apply financial mechanisms such as enterprises. When applying public universities to train technology engineering groups, it is necessary to abide by the basic principles and principles related to revenue, costs and specific operating results.

Option 2 Proposing public universities to train a group of technology engineering industries to apply international public technical expertise on the basis of accounting accruals on accounting, revenue and operating results in schools to ensure The objective is to provide information of schools on financial statements and be comparable to interim financial statements as well as to compare financial statements with different units in the same field. Then accounting for revenues, expenditures and operating results in schools need to apply IPSAS1 Standard - Presenting financial statements. On the basis of the general principle that is the foundation for the recognition and presentation of transactions related to revenue and expenditure and the results of activities in public universities training in technology industry, the schools need to comply with specific international public accounting standards related to revenues, expenditures and performance results

3.3.2 Solutions to improve revenue and expenditure accounting and performance results at public universities training technology industry groups

3.3.2.1 Solution to complete operating accounting accounting

3.3.2.2 Solution to complete operation cost accounting

3.3.2.3 Solution to complete accounting of operating results

3.4 Conditions for implementing solutions

3.4.1 Regarding the State and Ministries

The State needs to improve the financial mechanism, the legal system and perfect the accounting regime in accordance with the autonomy and self-responsibility mechanism and in line with international practices and standards. The Ministry of Education and Training should soon issue a document guiding the implementation of Decree 16/2005 / ND-CP applicable to public non-business units in the field of education and training. At the same time, issue technical and economic norms for university training as a basis for determining the price of public services when the financial mechanism for public universities is to train technical groups. Vietnam's technology changes according to the trend of autonomy and self-responsibility like the production and business activities of enterprises, and on November 20, 2015, the National Assembly passed Law No. 88/2015 / QH13-Accounting Law (amended) replaces Accounting Law No. 03/2003 / QH1. Circular 107/2017 / TT-BTC should be completed with specific guidance on conditions for recognizing and distinguishing clearly the recognition between the State budget transactions and the State-ordered transactions. .

3.4.2 On the side of public universities training Vietnamese technology and technology branches

The necessary schools must base on the current financial mechanism and accounting regime to account the revenue and expenditure accounting and operation results of the units in order to provide accurate accounting information for use. Information for objects inside and outside the unit. Especially managers and operating units to effectively promote all financial resources of their units.

CONCLUSION OF CHAPTER 3

Through theoretical research, combined with practical surveys, consult the comments of experts and researchers, on the basis of assessing the persistence points about accounting of receipts,

expenditures and activities. At the public universities to train a group of Vietnamese technology and technology majors, chapter 3 of the Dissertation mentioned the orientation of developing activities in schools in the coming time. On the basis of the development orientation of the schools to form viewpoints to improve revenue and expenditure accounting and to operate at the author schools, the groups of solutions to improve the accounting and revenue accounting and conclusion The results of activities in public universities training Vietnam technology and technology industry group in the coming time include two main groups of solutions, which are solutions to complete model issues about revenue accounting. expenses and performance results applicable to public non-business units in the field of Education and Training; group of solutions on practice of accounting, collection, and operation results at public universities to train Vietnam's technology and technology group under the mechanism of financial autonomy in the coming time.

CONCLUDE

The autonomy mechanism has opened for SNCL units in general, including public universities to train technology industry groups in particular many opportunities but also faced many difficulties and challenges.

In order for public universities to train a group of technology and technology branches to operate under the State's socialization policy of education, to raise the quality of public services, regardless of the state budget funding. At that time, information on revenue and expenditure accounting and operating results in schools is essential for managers and executives to make decisions on management and operation of unit operations under the autonomy mechanism. same as business activities.

By studying the theoretical basis of accounting of revenues and expenditures and operating results in public non-business units and the actual situation of accounting and revenue accounting and results of activities at public universities training industry groups Technological technology The thesis has made comparisons, assessing the situation and finding the limited aspects to serve as a basis for providing solutions to improve the accounting and expenditure accounting and the results of activities at training institutions. the group of technology and technology in the mechanism of autonomy and self-responsibility in the coming time to provide useful information for managers to contribute to improving the financial management efficiency for the unit in the mechanism of autonomy and international integration.

In the process of research and implementation of the thesis, the author has tried very hard and desires to thoroughly resolve the issues under the scope of research. However, due to the difficulties in collecting documents, understanding the reality as well as the research and financial capacity of the author is still limited, the results of the thesis cannot avoid certain deficiencies that the author desires. get the opinions of scientists so that the authors can improve their knowledge and improve the quality of their scientific works in the future.

Within the scope of the Dissertation, only proposed solutions to complete modeling issues on accounting, revenue and operation results in public non-business units in the field of Education and Training and practice of accounting, collection and operation results at public universities training technology industry groups in Vietnam under the mechanism of financial autonomy in the coming time.

LIST OF PhD'S PUBLICATIONS

1. Tran Thi Tham (2012), *Management of some basic functions in economic universities in Vietnam*, Proceedings of the international conference - Ministry of Education and Training
2. Tran Thi Tham (2014), *Service Activities at Vietnamese Public Universities*. Journal of Accounting & Auditing
3. Tran Thi Tham (2015), *International Experience on Public Sector Financial Reporting and Lessons for Vietnam*, Journal of Accounting & Auditing.
4. Tran Thi Tham (2016), *Applying Accounting for Revenue Management, Expenditures in Service Activities in Public Service Organizations*, Proceedings of the 2016 International Scientific Conference, Ha Noi Finance Publishing House.
5. Tran Thi Tham (2016), *Inadequacies in Public Accounting in Vietnam and Reforms in Accordance with International Practice*, Proceedings of National Science Conference, National Economics University Publishing House, Hanoi.
6. Tran Thi Tham (2017), *Orientations and Solutions for Development of Postgraduate Training in Vietnam's Public Universities in Autonomy*, Proceedings of the 47th National Academy Conference, National Economics University Publishing House, Hanoi.