

SUMMARY INFORMATION
ABOUT THE NEW CONTRIBUTIONS OF THE DOCTOR THESIS

1. Name of the thesis: *Revenues and expenditures accounting and activities results at public universities, training technical industry in Vietnam*

2. Major: Accounting

3. Code: 62.34.03.01

4. Name of PhD: Tran Thi Tham

PhD code: 10BD0301 007

5. Names of scientific instructors:

Instructor 1. Associate Professor Ph.D Pham Thi Thu Thuy

Instructor 2. Dr. Bui Hong Quang

6. New contributions 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.

Instructors 1

Instructor 2

PhD student

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