

Improve the Accounting Organization at Universities by Ministry of Labour - Invalids and Social Affairs



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ABSTRACT: This study presents some basic theories on accounting organization at public universities under the Ministry of Labour, Invalids and Social Affairs as well as the content of financial autonomy in public non-business units. The study also analysed and clarified the status of accounting organizations at 04 public universities under the Ministry of Labour, Invalids and Social Affairs, including: University of Labour and Social Affairs, Nam Dinh University of Technical Education, Vinh University of Technical Education, and Vinh Long University of Technical Education, which have applied accounting according to Circular 107/2017/TT-BTC in the context of implementing financial autonomy. The study evaluated the achieved results and pointed out some limitations from the actual situation of accounting organizations at 04 universities in terms of the organization of the accounting apparatus, the organization of the accounting voucher system, the organization of the accounting account system, the organization of the accounting book system, the organization of the accounting reporting system, and the organization of the accounting inspection. From there, solutions are proposed to improve the accounting organization at public universities under the Ministry of Labour, Invalids and Social Affairs.

KEYWORDS: Accounting organization, financial autonomy, public university

1. INTRODUCTION

The issue of financial autonomy for public non-business units has been implemented by the Government and ministries, branches, and localities since 2006 according to Decree 43/2006/ND-CP, dated April 25, 2006. After nearly 10 years of implementation, on February 14, 2015, the Government issued Decree 16/2015/ND-CP, replacing Decree 43/2006/ND-CP, stipulating the autonomy mechanism of public non-business units. And on June 21, 2021, the Government issued Decree No. 60/2021/ND-CP to overcome the limitations and shortcomings of the old policy. This decree stipulates the financial autonomy mechanism of public non-business units with fundamental and comprehensive renovation contents. Vietnam does in the near future, in which public educational institutions will play a leading role. This is a Universities under the Ministry of Labour, Invalids and Social Affairs are public non-business units in the field of education. And one of the important things that universities under the Ministry of Labour, Invalids and Social Affairs need to do first in order to adapt to the roadmap to promote autonomy is to renovate the accounting and financial management at their units. That requires organizing the management and effective use of financial resources in universities under the Ministry of Labour, Invalids and Social Affairs. For this reason, universities under the Ministry of Labour, Invalids and Social Affairs always uphold a sense of responsibility in directing the economical and efficient use of the units' existing resources and the funding provided by the State Budget in practice perform their duties, propose control measures to prevent wasteful corruption in the use of public assets. Through research at universities under the Ministry of Labour, Invalids and Social Affairs, it was found that the accounting organization in the units still revealed many limitations, did not promote the information and inspection functions in the best way, leading to the provision of information management requirements that are not effective.

2. THEORETICAL BASIS

Public non-business units: According to Article 2 of Decree 60/2021/ND-CP: "Public non-business units established by competent State agencies in accordance with law, have legal status, have its own seal and account as prescribed by law, provide public nonbusiness services, or serve state management."

Classification of public non-business units: According to Decree No. 60/2021/ND-CP dated June 21, 2021, of the Government stipulating the autonomy mechanism of public administrative units, public administrative units have been divided into four groups:

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- Group 1: Units that self-finance recurrent and investment expenses
- Group 2: Units self-finance recurrent expenses
- Group 3: Units cover part of recurrent expenses by themselves.
- Group 4: Units guaranteed by the State budget to pay bonuses regularly.

Self-guaranteed recurrent expenses	The unit self-finances recurrent and investment expenses	The unit is self-guaranteed for recurrent expenses	The unit self-insured part of recurrent expenses	Units guaranteed by the State budget to pay bonuses regularly
A/B * 100% A: The state budget orders or bids for public non-business services using the state budget; Expense recurrent expenditures according to State duties deliver; Regular expenses for science and technology; Collect activity career; Fees for leaving expenses; Other Revenues B: Spending often autonomously delivered, excluding including expenses for the provision of professional services public does not use the state budget.	*A/B >= 100%; guarantee from the public performance development fund * Providing public services without using the state budget	A/B >= 100%; investment has not been self-guaranteed Ordered by the State Budget at the full cost price (without depreciation)	10% <= A/B < 100% Divided into 3 categories: - from 70% to less than 100% - from 30% to less than 70% - from 10% to less than 30%	A < B < 10% No career income

Financial autonomy mechanism: According to Clause 1, Article 3 of Decree 60/2021/ND-CP, it is clearly stated that "The financial autonomy mechanism of public nonbusiness units is the provisions on autonomy and self-responsibility in the implementation of regulations on the list of public administrative services, prices, fees, and roadmap for calculating public administrative service prices, classification of levels of financial autonomy, autonomy in the use of financial resources, autonomy in joint venture activities, association, management and use of the public property and other relevant regulations."

For public universities under the Ministry of Labour, Invalids and Social Affairs, financial autonomy means schools that are autonomous in their professional activities (with the right to decide on the organization of training and scientific research activities, develop development strategies in the direction of modernity, and be able to compete to perform the functions of the university), autonomous in the organization of the staffing apparatus (the autonomy to arrange the apparatus, recruit, or fire the staff of the university), and financial autonomy (the right to decide the financial activities of the school). Financial autonomy refers to autonomy in managing revenue and expenditure activities, managing and distributing financial results, managing funds, managing assets, etc. In which, the management of revenue and financial expenditure management is the most important.

Accounting Organization: According to the textbook Accounting Organization of the University of Labor and Social Affairs, author Nghiem Van Loi (2018) states that: Organizational accounting is the work of organizing, arranging, and creating relationships. relationships among the elements of the accounting system. Accounting organization includes organizing the accounting apparatus, and organizing accounting activities in order to collect, process and provide information to meet the needs of users effectively.

Accounting organizations at universities under the Ministry of Labour, Invalids and Social Affairs:

Organization of the accounting apparatus: According to the textbook Organization of Accounting (2018) of the University of Labor and Social Affairs, the organization of the accounting department is the selection of an organizational model of the accounting apparatus and labor organization accounting, and building operating regulations for the appropriate accounting apparatus will help the unit's operations run smoothly. Including the organizational model of centralized accounting apparatus, the organizational model of distributed accounting apparatus, and the organizational model of mixed accounting apparatus.

Organization of the accounting voucher system: According to the Accounting Organization (2018) textbook of the University of Labor and Social Affairs: Accounting vouchers are a means of recording necessary information about economic

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operations and are proof that economic transactions have been performed. Thus, the organization of the accounting voucher system is the recording of initial information, checking, and rotation in a certain order to carry out the subsequent processes of accounting.

Before December 31, 2017, public non-business units use accounting vouchers according to the list issued in Decision No. 19/2006/QĐ-BTC issued on March 20, 2016, by the Minister Finance and Circular 185/2010/TT-BTC issued on November 15, 2010, by the Minister of Finance on amendments and supplements to the HCSN accounting regime issued under Decision 19/2006/QĐ-BTC; From January 1, 2018, public non-business units shall apply the list of documents specified in Circular 107/2017/TT-BTC dated October 10, 2017 of the Ministry of Finance guiding the administrative-accounting regime career itself.

Organization of the accounting system: According to the textbook Principles of Accounting (2008) of the University of Labor and Social Affairs: "The system of accounting accounts includes the accounting accounts that need to be used. The system of accounting accounts is used to classify and systematize arising economic and financial transactions according to economic content according to each accounting object. Currently, public non-business units base themselves on the system of accounting accounts issued in accordance with Circular 107/2017/TT-BTC dated October 10, 2017, of the Ministry of Finance on guiding the administrative-accounting regime. This regulation takes effect from January 1, 2018. The list of accounting account systems is specified in Appendix 02 of Circular 107/2017/TT-BTC.

Organization of the accounting book system: According to the Accounting Organization Textbook (2018), University of Labor and Social Affairs: "A system of accounting books is a combination of notebooks used to record, systemize, and store all economic transactions that have arisen according to economic content, accounting objects, chronological order, etc. that are related to the enterprise". Thus, according to the author's group, the system of organizing accounting books is the use of one of the means to record, systemize, and store in order to perform accounting work, and meet the needs of managers. physical. Currently, public non-business units can choose one of the following four forms of accounting:

- Accounting form General diary
- Accounting form Diary – Ledger
- Accounting form Bookkeeping vouchers
- Computerized form of accounting

Organization of the accounting reporting system: According to the textbook Accounting Organization (2018) of the University of Labor and Social Affairs: "Accounting reports are the means of providing information about the financial situation, business results, etc. from the above point of view, the authors see that the financial statements are actually a summary of the entire situation of assets, receipt, and use of state funds, revenue and expenditure figures, and results of each non-business activity in each accounting period incurred to serve the financial management of the entity. From January 1, 2018, public non-business units apply the reporting system specified in Circular 107/2017/TT-BTC dated October 10, 2017, of the Ministry of Finance guiding the administrative and non-business accounting regime. The list of reporting systems is specified in Appendix 04 of Circular 107/2017/TT-BTC dated October 10, 2017, of the Ministry of Finance guiding the administrative and non-business accounting regime. There are two types of reports: financial statements and financial statements.

Organization of accounting inspection: According to Article 3 of Law on Accounting No. 88/2015/QH3: "Accounting inspection is the assessment of compliance with laws on accounting, the truthfulness and accuracy of information and data. accountant. Accounting inspection will enhance the correctness and reasonableness, honesty, and objectivity of the accounting process at the unit. At the same time, it is also the job of the unit to inspect and supervise the implementation of accounting and financial policies and regimes.

3. RESEARCH METHODS

Interview method: The author conducts interviews through discussions between the author and those who directly perform accounting at universities under the Ministry of Labour, Invalids and Social Affairs, to know the advantages as well as the limitations of this study. organize the current accounting work of the universities, thereby proposing solutions to improve the organization of accounting work.

Actual observation method: The author implements this method at the unit to survey, observe the working environment, and observe the resolution of problems related to the accounting organization arising at universities under the Ministry of Labour, Invalids and Social Affairs.

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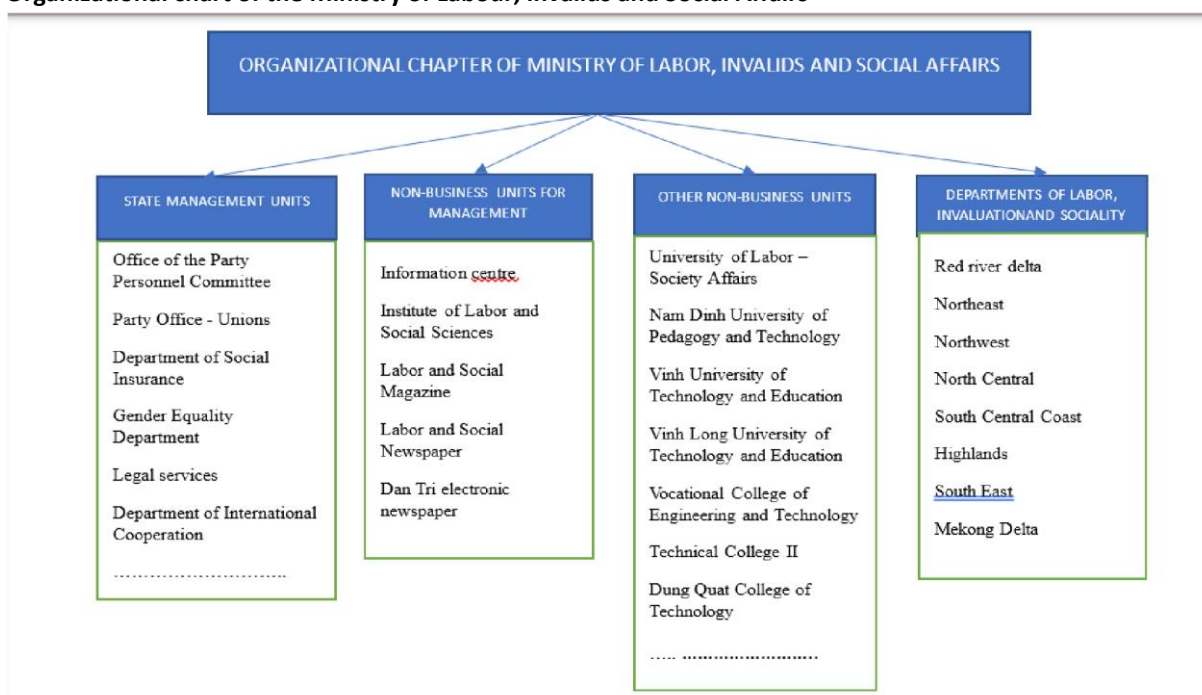
Method of synthesizing and analyzing data: After collecting the data, the author conducts research and analysis on the organization of accounting work at universities under the Ministry of Labour, Invalids and Social Affairs. Then use the method of comparison and contrast between theory and reality to discover the remaining aspects.

4. ACCOUNTING ORGANIZATIONS AT UNIVERSITIS UNDER THE MINISTRY OF LABOUR, INVALIDS AND SOCIAL AFFAIRS

4.1 Overview of Universities under the Ministry of Labour, Invalids and Social Affairs

Currently, the Ministry of Labour, Invalids and Social Affairs is directly managing four universities: University of Labor - Social Affairs; Nam Dinh University of Technical Education; Vinh University of Technology and Education and Vinh Long University of Technology and Education. These universities have many years of experience in training at the intermediate and college levels. Specifically, the University of Labor - Social Affairs has officially trained students since 1961; Nam Dinh University of Technical Education has trained students since 1966; Vinh University of Technology and Education and Vinh Long University of Technology and Education have trained students since 1960. Although with over 50 years of experience in training, all four schools have just been upgraded to university within the last 10 years or so.

Table 1. Organizational chart of the Ministry of Labour, Invalids and Social Affairs



With the important mission of universities to train social workers (for the University of Social Labor) and to provide vocational teachers for the vocational education system (for universities University of Technical Education), over the past half-century, universities under the Ministry of Labour, Invalids and Social Affairs have achieved many achievements in education and made significant contributions to the development of the social labor industry. Universities under the Ministry of Labour, Invalids and Social Affairs always strive to improve training quality and expand their scale. In training activities, universities are always interested in researching and renovating the content of training programs in the direction of updating scientific and technological advances, to best meet social needs in each development stage. The training program is designed by the schools according to the credit units to create the most favorable conditions for students to choose a study program that is suitable for their individual conditions. Furthermore, the credit-based program structure allows students to easily transfer between professions, opening up the possibility of career change or further study to higher education levels. Thus, the design of a credit-based training program creates many favorable conditions for learners but requires schools to improve their responsiveness in many aspects.

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Table 2. Training majors of universities under the Ministry of Labour, Invalids and Social Affairs

University of Labor - Social Affairs	Nam Dinh University of Technical Education	Vinh University of Technology and Education	Vinh Long University of Technology and Education
1. Human Resource Management 2. Accounting 3. Business Administration 4. Social work 5. Insurance 6. Psychology 7. Economy 8. Banking Finance 9. Economic Law 10. Information technology 11. Management Information System 12. Audit	1. Mechanical engineering technology 2. Machine manufacturing technology 3. Mechatronic engineering technology 4. Automotive engineering technology 5. Electrical and electronic engineering technology 6. Engineering technology of control and automation 7. Technology Pedagogy	1. Pedagogy of industrial engineering. 2. Business Administration 3. Accounting 4. Computer engineering technology 5. Information technology 6. Mechanical engineering technology 7. Machine manufacturing technology. 8. Automotive engineering technology 9. Electrical and electronic	1. Economy 2. Electronic engineering technology 3. Machine manufacturing technology 4. Mechanical engineering technology 5. Electrical and electronic engineering technology 6. Information Technology 7. Computer Science 8. Automotive engineering technology
	8. Computer Science 9. Information technology 10. Accounting 11. Business Administration	9. engineering technology 10. Electronic and telecommunications engineering technology 11. Technology of control and automation engineering	9. Mechanical Engineering 10. Thermal engineering technology 11. Construction engineering technology 12. Traffic engineering technology 13. Food Technology 14. Veterinary Medicine 15. Travel 16. Chemical Engineering 17. post-harvest technology 18. Social work 19. Biotechnology 20. Law 21. Technology Pedagogy 22. Management of travel and tourism services

Source: Website of universities under the Ministry of Labour, Invalids and Social Affairs

In addition, universities under the Ministry of Labour, Invalids and Social Affairs have gradually increased their training scale to meet high-quality human resources for the multi-sector economy by opening more new majors and diversifying the fields of study and training type of education. Simultaneously with the expansion of the scale, the schools also innovated in terms of goals, program content and training methods, and improved training management to ensure quality. Specifically, the student size and growth rate of universities under the Ministry of Labour, Invalids and Social Affairs in recent years are as follows:

Table 3. Statistics of student sizes in the last 3 academic years of universities under the Ministry of Labour, Invalids and Social Affairs

School	School year		
	2018-2019	2019-2020	2020-2021
University of Labor - Social Affairs	16,081	15,571	15,805
Nam Dinh University of Technical Education	2,865	2,575	2,735
Vinh University of Technology and Education	7,435	6,742	6,877
Vinh Long University of Technology and Education	2,819	3,664	4,559

Source: Training Department of Universities under the Ministry of Labour, Invalids and Social Affairs

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4.2 Financial autonomy at universities under the Ministry of Labour, Invalids and Social Affairs

The revenue of all 04 universities under the Ministry of Labour, Invalids and Social Affairs is mainly from the state budget, tuition fees, services, and scientific and technological activities.

Expenditures of 04 universities include basic investment expenses and recurrent expenditures, with the goal of covering operating costs. The relationship between revenue and expenditure is in fact unbalanced. The University is guaranteed much of the right to decide on spending but is limited by the right to decide on revenue. Among the revenue sources to determine the degree of autonomy are determined, including Revenue from the State budget to compensate for approved programs, projects, and contents, specifically including State budget funding to provide tuition reimbursement, state budget funding for procurement and repair of fixed assets, funding from the State budget for scientific research activities and funding from the school's revenue from tuition fees of other systems. train, relearn, and learn to improve. Costs determined in this case include recurrent expenditures assigned to autonomy: salary payments, allowances, and salary contributions according to the number of people assigned to do the task or the number of job positions approved, receive salary from revenues and expenditures of regular activities, expertise, management, expenditures on procurement, repair of specialized assets and other recurrent expenditures.

Table 4. Table determining the degree of autonomy of the University of Social Labor

Unit: million VND

No.	Content	2019	2020	2021
A	TOTAL REVENUE	95,581	101,170	96,956
1	Operating revenues provided by the state budget	4,225	5,685	4,555
1.1	Funding from the State budget for tuition reimbursement	2,500	1,685	1,355
1.2	Funding from the State budget for procurement and repair of fixed assets	1,425	4,000	3,000
1.3	Funding from the State budget for scientific research activities	300		200
2	Revenue from production, business and service activities	91,356	95,485	92,401
B	TOTAL EXPENDITURE	118,077	129,600	105,479
1	Operating costs	28,699	58,899	36,975
2	Cost of goods sold	90,278	71,001	68,504
C	Financial autonomy	80.34%	77.88%	91.91%

Source: analysis team

4.3 Actual situation of accounting organization at universities under the Ministry of Labour, Invalids and Social Affairs

Actual situation of accounting apparatus organization

The survey results of 4 universities under the Ministry of Labour, Invalids and Social Affairs showed that the accounting apparatus of all four universities was organized according to a centralized accounting model. With this model, the Accounting Department at 4 universities is responsible for organizing and implementing the entire accounting work of the unit. At the head of the Accounting Department is a Head of the Department - Chief Accountant. Based on accounting workload and qualifications of accountants, chief accountants assign each accountant to take on specific accounting operations. Each employee can undertake one or several accounting functions.

Current status of the accounting voucher system

The survey results show that 4/4 (100%) universities under the Ministry of Labour, Invalids and Social Affairs apply the completed accounting voucher form according to Circular 107/2017/TT-BTC dated October 10, 2017, of the Ministry of Finance. The process of making, classifying, and checking documents at universities all ensure compliance with the document rotation process according to the diagram below

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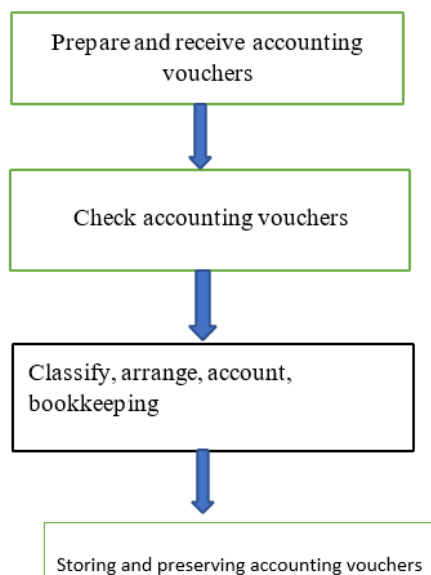


Figure 1. Process of document rotation

Actual situation of organization of the accounting system

The survey results of 4 universities under the Ministry of Labour, Invalids and Social Affairs showed that all 4/4 universities relied on the system of accounting accounts prescribed in the accounting regime according to Circular 107/2017/TT-BYC dated October 10, 2017, including 9 categories: Category 1 to 9 are Balance sheet accounts, and Category 0 are off-balance-sheet accounts. According to the requirements of financial management, the schools have opened a number of secondary and tertiary accounts for monitoring and reporting purposes.

Organizational status of the accounting book system

The survey results of 4 universities under the Ministry of Labour, Invalids and Social Affairs showed that all units open accounting books, record, preserve and store accounting books in accordance with the provisions of Circular 107/2017/TT_BTC dated 10/10/2017 by the Ministry of Finance. Among 04 research and survey universities, the University of Labor and Social Affairs, the Vinh University of Technical Education, and the Vinh Long University of Technical Education have chosen the form of bookkeeping. Nam Dinh University of Technical Pedagogy chooses the general journal entry form.

Universities are currently applying accounting software in accordance with the standards and conditions prescribed by the Ministry of Finance and fully showing the prescribed criteria for each form of book. The construction and design of the recording process on the accounting books are carried out according to the accounting software program ordered by the unit. Currently, University of Social Labor is using the accounting software Fast Accounting, and Vinh University of Technical Education is using the accounting software Misa Minosa.Net

At the end of the accounting period, after completing the closing of the books for each type of book, the accountants shall print out all the general and detailed accounting books, close them in volumes, and carry out legal procedures as prescribed. then put into storage. The accounting book system of universities under the Ministry of Labour, Invalids and Social Affairs includes two types: detailed books and general account books. In which the detailed books are recorded and monitored by the divisional accountants, at the end of the accounting period, after comparing the data between the detailed books and the general ledgers, the data from these two books is the basis for making Financial reports.

Actual situation of organizations applying the accounting reporting system

The survey shows that 4/4 out the universities under the Ministry of Labour, Invalids and Social Affairs prepare full accounting reports on the basis of the provisions of Circular 107/2017/TT-BTC dated October 10, 2017, including financial statements and settlement reports.

The financial reporting system includes a Report on the financial situation; a Report on performance; Statements of cash flows; Notes to the financial statements.

The system of settlement reports includes a Report on the finalization of operating expenses; Detailed reports on the state budget and the amount of fees deducted and retained; and detailed reports on program and project budgets.

In general, the preparation of accounting reports at universities basically complies with the regulations on the reporting regime, ensuring the correct content, methods, forms, etc., thus creating favorable conditions for the inspection and appraisal of

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the annual settlement in accordance with the State's regulations, contributing to improving the efficiency of the management and use of assets, materials and funding sources of the unit.

Actual situation of organization of accounting inspection

The survey shows that 4/4 of universities carry out accounting inspections. The inspection at 4 schools is carried out in all accounting practices and is checked from accounting documents to accounting reports on the basis of internal control regulations. In addition, every year, the schools are also inspected by external units such as the Ministry of Education, the Ministry of Finance, the State Audit, the Government Inspector, the Provincial Tax Department, the Provincial Social Insurance ...

4.4 Limited and causes

Besides the achieved results, universities under the Ministry of Labour, Invalids and Social Affairs still have some limitations that still exist.

Organization of accounting: Universities do not have a management accounting department in their accounting apparatus, making the financial management work of the universities not focused, which is the main reason leading to schools not being proactive in balancing and controlling financial resources at the school. The organization of the accounting apparatus is not compact, it has not made optimal use of resources from management software and the development of information technology.

Organization of the voucher system: The making and cross-recording of elements related to the contents of the accounting vouchers are sometimes incomplete and not timely. The voucher system for management accounting does not exist or does exist, but it still has many limitations. The storage and preservation of documents at universities have not been scientific, leading to difficulties in inspection.

Organization of the accounting system: The system of accounting accounts applied at universities is consistent with the current regulations, reflecting the nature of economic operations on accounts. However, schools have not yet paid attention to building detailed accounts or opening detailed accounting accounts that are inconsistent and inconsistent, not cover all economic transactions arising in reality. The detailed accounting accounts built at the unit have not yet met the requirements of providing information for internal management.

Organization of the system of accounting books: The detailed open accounting books of universities are not consistent, spontaneous, and do not follow a certain order and principles. New schools only have accounting books for financial accounting but no accounting books for management accounting. Therefore, when the school's leaders need information about the cost of an activity over any period of time or to analyze the effectiveness of that activity, the accounting department is still slow to provide data because then it is time to gather data.

Organization of accounting reporting system: Most schools have not built a management accounting reporting system, have not performed analysis of financial statements to serve internal management, and warn of the risk of imbalance of financial resources.

Organization of accounting inspection: Universities do not organize their own accounting inspection department, but often conduct self-inspection by accountants for the contents of their work, accounting. The chief often undertakes a periodic general inspection before preparing the accounting statements.

The cause of the limitations:

Currently, all schools agree to apply the administrative and non-business accounting system according to Circular 107/2017/TT-BTC dated October 10, 2017, of the Ministry of Finance guiding the administrative and non-business accounting regime. Although the accounting regime has revised its shortcomings and added new content, there are still many points that have not yet met the requirements of practical development. Many economic operations have arisen in educational non-business units associated with financial autonomy according to Decree No. 16, but there are no accounting guidelines from the Ministry of Finance.

The coordination between the accounting department and other departments in the universities is still not close, leading to the problem of rotation, inspection, and processing of documents which is still unscientific, unreasonable, and slow late.

Information systems in universities have not really met the needs of management and internal administration of universities and reduced pressure and workload for accountants.

4.4 Some solutions to improve accounting organization at universities under the Ministry of Labour, Invalids and Social Affairs

Completing the organization of the accounting apparatus: Establishing a management accounting department in parallel with the financial accounting department in the hospital accounting apparatus. Organize the accounting apparatus in the direction of streamlining, and compactness, suitable for university management software to easily control accounting information and financial situation. Periodically for accountants to participate in training courses on accounting law and accounting regimes. Completing the organization of the accounting voucher system: Universities need to perform well in the initial recording in order

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to be able to receive, and provide complete, timely, accurate, and truthful information on activities. economic and financial movements arise. Adding some vouchers to be able to collect information on management accounting to serve the financial management. Besides, organizing and classifying scientifically in the process of archiving and preserving accounting documents to facilitate a future review.

Completing the organization of the accounting account system: The unit needs to understand the economic content of each account in order to exploit and properly use the properties and regulations of the current accounting regime. Universities need to clearly define non-business activities and production, business, and service activities so that on that basis they organize an accounting system to reflect revenues and expenditures and determine corresponding results for each work for internal administration.

Completing the organization of the accounting book system: Adding a system of accounting books for management accounting.

Completing the organization of the accounting reporting system: Proposing universities build and design a management reporting system based on the unit's activities to serve the internal management of the universities learn.

Completing accounting inspection: Universities need to set up internal inspection departments. The officer in charge must be a person with professional qualifications and professional ethics. Universities need to develop examination regulations and clear and specific test plans.

5. CONCLUSION

The financial autonomy mechanism has been bringing many opportunities, but also many challenges, for public universities in general and universities under the Ministry of Labour, Invalids and Social Affairs in particular. In order to seize opportunities and proactively face and respond to challenges, financial management to improve operational efficiency is the key to success. Perfecting the accounting organization is a necessary and sufficient condition to complete the financial management of universities under the Ministry of Labour, Invalids and Social Affairs in terms of financial autonomy. Therefore, the organization of accounting at public universities in general and at universities under the Ministry of Labour, Invalids and Social Affairs in particular in terms of financial autonomy is an issue that needs a lot of in-depth research, especially in the period but the autonomy mechanism of public non-business units is gradually being completed synchronously.

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