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ORGANIZATIONAL MODEL OF ACCOUNTING INFORMATION SYSTEM FOR COMMERCIAL ENTERPRISES IN HANOI

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Basing on an overview of the research on the organization of the accounting information system in some enterprises, the basic issues on the organization of the accounting information system in commercial enterprises, the summary of accounting information system in commercial enterprises in Hanoi (abbreviated as Hanoi commercial enterprises), the article selects, sets up basic contents in the organization of the accounting information system in the Hanoi commercial enterprises, analyzes and evaluates the current status of those enterprises, suggests some solutions to complete the organization of the accounting information system for Hanoi commercial enterprises, helps these businesses to have a basis to organize and set up an accounting information system in particular, information system in general, contributes to improve the efficiency of business activities in the new economic context.

Keywords: *commercial enterprises, accounting information systems, model, organization.*

1. Introduction

Accounting Information System in enterprises has the function of collecting and processing accounting information on the basis of accounting operations to make reports and provide information to managers at all levels in enterprises. It helps them to better perform the planning, implementation, evaluation and business decision-making functions of the enterprise as well as providing information to other entities outside the enterprise as required. Along with the development of the market economy, business activities of enterprises are increasingly expanded, increasingly complex and diverse, leading to increased workload of accounting and the demand for information for the management and operation of enterprises also increased in terms of volume, importance and necessity.

In that context, nowadays, together with the explosion of information and information technology, organizing a scientific, logical and effective accounting information system will provide the best information for managers. Improving the efficiency of production and business activities has become an increasingly important trend of all enterprises in the world and of strategic importance ofsocio-economic development of the countries.

Organizing Accounting information system for Commercial enterprises includes many contents, influenced by many factors from within the enterprise and from the surrounding environment. This article selects and establishes the basic contents of the organization of the accounting information system in Hanoi commercial enterprises, analyzes the situation of Hanoi commercial enterprises in the past time, then proposed some solutions to complete the organization of the accounting information system for Hanoi commercial enterprises in the coming time.

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2. Overview of research on organization of accounting information system in enterprises

There are many notions about the organization of accounting information system for enterprises which depend on the research approach to the accounting information system.

Research approach based on composition, structure of accounting information system:

Hall (2010)[1] conceived that Accounting Information System consisted of 3 subsystems, which are: transaction processing system, financial accounting and reporting system (FAR system) and management reporting system. Therefore, Accounting Information System is composed by data, data process and reporting systems providing accounting information including financial and management accounting information to serve for internal and external subjects of the business. The conception of Accounting Information System is approached by structural research of Accounting Information System and inclines to actualize accounting activities of the business. The studies of Gelinas, U., Dull, R., & Wheeler, P. (2011)[2] presented Accounting Information System in business consisted of 11 basic factors: database, report, information control, business activities, professional process, management making decision, activity development system, information transaction and accounting procedures and methods. According to this conception, the elements of Accounting Information System have more functional factors of managers than these of Accounting Information System, inclines to data flow in business more than its elements. Romneyand Steinbart (2014)[3] mentioned basic content and organizing method of Accounting Information System with factors: (1) hardware, (2) software and database, (3) human, (4) information procedures and process, (5) internal control and safe guarantee for Information System. By this structure, Accounting Information System can take charge of its functions are to collect and handle accounting information to make accounting and management report in order to serve for internal and external managers.

In Vietnam, there are quite many studies, especially PhD theses of Accounting Information System in different scales.

Hoang Van Ninh (2010)[4] approached the research on organizational content of Accounting Information System in economics groups from the nature aspect of information system including 3 contents: information collecting organization, processing and using information organization and analyzing and providing information organization to serve for management work from the point of view of financial accounting. Nguyen Huu Dong (2012)[5] conceived the structure of Accounting Information System in GRUincluding: accounting apparatus, means of technique (included hardware, software), voucher system, accounting books and accounting reports system.

Vu Ba Anh (2015)[6] conducted a statistic review of domestic and foreign Accounting Information System organization, based on that review, the author proposed the content of organizing Accounting Information Systemin businesses in Vietnam. There are 5 contents: organization of human, accounting data, accounting procedures, hardware systems and accounting software.

1. Hall J. A. (2011), *Accounting Information Systems*, 7th Edition, South-Western Cengage Learning

2. Gelinas, U., Dull, R., & Wheeler, P. (2011). *Accounting information systems*. Cengage Learning

3. Romney M. B., Steinbart P. J. (2014), *Accounting Information Systems*, Place: Publisher Pearson Hall, 13th Edition

4. Hoang Van Ninh (2010), *Organization of accounting information system for management in Vietnam economic groups*, PhD thesis.

5. Nguyen Huu Dong (2012), *Completing the Accounting Information System in Vietnam's Public Universities*, PhD thesis.

6. Vu Ba Anh (2015), *Organization of accounting information system in production and business enterprises in conditions of information technology application*, PhD thesis.

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Le Thi Hong (2016)[7] presented the viewpoints and requirements to develop as well as systematize solutions to improve the cost of Accounting Information System in stone processing and piling companies in Vietnam. By evaluating limitations and inadequacies, the author based on the theoretical framework of cost management of Accounting Information System in businesses to propose solutions to improve it. However, there were notany personal points about the viewpoint of processing information in the business.

Domestic and foreign researches on the composition and structure of the above Accounting Information System show that there are two main research approaches: Approach by cycles and types of accounting profession and approach by elements. In particular, the former is appropriate and applicable for specific type of business, while the latter is more widely used due to its adaptation and suitability to many types of business.

From the aspect of information processing process of accounting information system:

According to Nguyen The Hung (2006)[8] , in all systems in general and in Accounting Information System in particular, there is a same process of receiving input data, processing by defined methods and giving output information.

The authors Marija Tokic, Mateo Spanja, Iva Tokic, and Ivana Blazevic (2011)[9] pointed out that the overall process of PBT started with the process of collecting internal and external data of the unit combining with available data in the system to analyze and handle in accordance with the accounting standards, policies and methods and record tools to obtain accounting information to provide information to users.

Agreeing with these points of view, Senin (2011)[10] argued that the process in the Accounting Information System includes the process of collecting, calculating, storing, analyzing, reporting and managing the information and the Accounting Information System of the business consisted of two subsystems, which are financial and management Accounting Information System, in which the former provides information to the internal users while the later provides information to external ones. Hall, JA, & Bennett, PE (2011)[11] also argued that the operational process of Accounting Information System started with financial and non-financial profession processed and transferredinto information for user to make decision.

Thus, about the process of the CMC, both domestic and foreign authors agree that PBT has a common process starting from collecting, processing and analyzing information by defined method and procedures to provide information to the users.

Study on the application of technical means in the accounting information system:

Researches on technical means to support the Accounting Information System have come to the conclusion that the information system cannot develop efficiently without the software or technical support in which the researches refers to the best software for it up to now is enterprise resource planning (ERP). This is a study by Nguyen Bich Lien (2012)[12] that determines the

7. Le Thi Hong (2016), *Finalizing the Cost Management Accounting Information System in the Stone Processing and Slab Processing Enterprise in Vietnam*, PhD thesis.

8. Nguyen The Hung (2006), *Accounting Information System*, Statistical Publishing House.

9. Marija Tokic, Mateo, Iva Tokic, Ivona Blazevic (2011), *Functional Structure of Entepreneurial Accouting Information Systems, Annals of faculty Engineering Hunedoara*, International Journal of Engineering, Tome IX.

10. Senin (2011), *The Purpose of Management Accounting Information and The Process of Management Accounting*.

11. Hall J. A., & Bennett P. E. (2011), *Introduction to Accounting Information Systems*, South-Western CengageLearning.

12. Nguyen Bich Lien (2012), *Identifying and controlling factors affecting the quality of accounting information in the context of enterprise resource planning systems in Vietnamese enterprises*, PhD thesis.

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impact of applying IT on the quality of accounting information: information provided is more diverse and faster and the accuracy of the information provided. Lili Zhao (2015)[13] conducted a study of Accounting Information System in the context of IT applications (computers and networks) and pointed out that computer applications have changed the whole way of processing data, procedures, accounting methods as well as data storage. The study confirmed that the computerizing accounting work is inevitable, using IT in processing accounting information has significantly improved the quality of accounting information and applying IT (includes hardware, software, and intranets) is a necessary condition of today's IT systems.

Therefore, it can be seen that the organization of the Accounting Information System is influenced by many important factors related to the composition of the information system, organization of accounting, social environment and characteristics of each business.

However, in terms of nature: Firstly, the Accounting Information System is an Information System, so it has five resources of an Information System : hardware, software resources, data, communications and human force resources; Secondly, in terms of functions and tasks: The Accounting Information System is responsible for making financial reports and balance sheets; providing information to managers in order to support them to make decisions on their production and business activities from the formulation objectives, planning, implementation and monitoring and evaluation the plan; as well as providing information to other subjects as required. This information is largely gained from accounting activities, so in Accounting Information System, the accounting activity plays a decisive role. In addition, it can be seenthat Accounting Information System organization in the business is the application of IT to automatically carry out accounting activities, provide information for the decision-making process as required of accounting and finance work, managers and other subjects.

Starting from this approach, it can possibly form the process of Accounting Information System organization in the commercial business, including the following main activities: (1) organizing the technical infrastructure for the Accounting Information System; (2) organizing human resources and operating apparatus of the Accounting Information System; (3) organizing of accounting profession; (4) organizing the implementation of the information processing in the Accounting Information System.

3. Research methodology

Qualitative research has been conducted through theoretical studies and previous studies related to the construction and organization of the Accounting Information System, and in combination with surveys and consultations of a number of experts who are managers at the economic groups in Hanoi, lecturers on accounting and information system at Thuongmai University to identify and define the content of organization of the Accounting Information System in the business.

Quantitative research is conducted through the direct method of producing questionnaires combining with online surveys (via Google docs).

The process of collecting information about the reality of the Accounting Information System in Hanoi business is conducted as follows:

(1) Interviews some gurus at some business to make some preliminary observations on the issues: organization of the accounting apparatus, the process of collecting, processing, synthesizing and providing information for management objects.

(2) Interview via questionnaires at business in Hanoi:

13. Hertati L., & Zarkasyi H. W. (2015), *Effect of competence user information system, the quality of accounting systems management and inplicationsinsatisfaction user information system (State owner in Sumatera Selatan)*, European Journal of Accounting, Auditing and Finance Research, Vol.3, No.2,pp.35-60.

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- Based on the results of expert interviews, the author develops the questionnaire (through two phases of survey, adjustment and supplementation). Based on the objectives and content, the questionnaire is designed with 4 parts and 54 questions in total to collect more detailed information on accounting activities, organization of Accounting Information System, influencing factors as well as the viewpoints and conditions toimprove the organization of the Accounting Information System in Hanoi business.

- Survey samples: According to the formula $n = N/(1+N(e)^2)$[14] , in which n is the sample/ standard size, N is the crowd, e is the error. Nowadays, Hanoi has about 16,000 businesses in which 390 ones need surveying to reach the accuracy of 99.05 (error 0.05).

- Formal research in large area: Via a forum on the Internet, during 3 months (from October 2017 to December 2017), 341 forms were received. The sample method used was non-random - convenient sample for the businesses in the targeted area. After screening and analyzing, the authors used 328 results of different types of business. (Table 1) (Error 0.054).

Table 1: *Surveyed businesses scales*

Type of businesses	Scale of businesses	Number of businesses	Ratio (%)
Micro business	<10 labors	15	4.6
Small business	Capital resources < 10 billion dong, 10 -50 labors	145	44.2
Medium business	Capital resources 10 -50 billion dong,50 -100 labors	134	40.9
Large business	Capital resources >50 billion dong,>100 labors	34	10.4

(Source: Author's Survey)

The respondents were mainly accountants (73%), including 43 chief accountants (13%), 48 general accountants (14.6%) and 150 accountants (45.7%).

About knowledge level of survey respondents: About 93% of them said that they knew about Accounting Information System, of which 16% had deep understanding. About 7% did not know much about Accounting Information System, who did not work directly as accountants as well as used information from Accounting Information System, so this was reasonable.

All missing data replies were excluded from the analysis.

The data collected from the questionnaires was processed by M. Excel.

4. The reality of the organization of the accounting information system in commercial businesses in Hanoi

From survey data and expert opinions, it can evaluate the organization of the Hanoi Information and Communication System in terms of main contents as follows:

4.1. The organization of technical infrastructure for the accounting information system

To today's information systems, infrastructure includes hardware infrastructure and computer software. Survey data assessing the importance ofIT infrastructure for Accounting Information System in the commercial businesses in Hanoi presents that the assessment of businesses are very influential, influential, medium, little influential, no influential corresponding with 52%, 30%, 9%, 7%, 2%.

14. Paguso, Cristobal, G. Garcia, and C.R. Guerrero De Leon. (1978), *Fundamental Statistics for College Students Sinagtala Publishers*, Inc., Manila, Phils. Pelosi, Marilyn, T.M. Sandifer, and U. Sekara. (2001)

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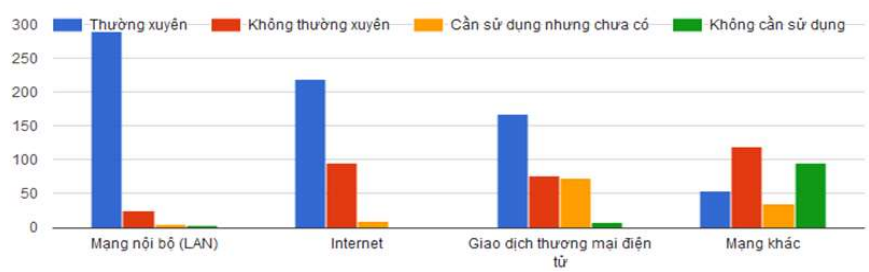
Hardware

At present, all commercial businesses in Hanoi use computers, most of them are connected to the network and used in commercial transactions in different forms (Chart 1). Chart 1 shows that the computer network (a hardware component of the information system) is actually used frequently in transactions of Hanoi businesses today.

Form of transactions: the transactions with the partners of the Hanoi businesses are very diverse: 69% of them use email, 7.3% use Electronic Data Interchange (EDI), only 28% use ordinary documents. It shows again that computers and networks have been becoming the main means of trading among Hanoi businesses.

Assessment the satisfaction of staff's demand on the number of computers equipped at the company shows that 72.9% are satisfactory and 12.2% are not. However, about the satisfaction with computer systems (includes hardware and software) is equipped in businesses, there're up to 60/328 (18%) are not satisfied, even 32 ones (10 %) are dissatisfied. Along with it, 40/328 (12%) businesses say the number of computers do not meet the needs of accountants. This shows that the hardware equipment for Accounting Information System in some Hanoi businesses is low, influencing on the accounting activities as well as the Accounting Information System.



(Source: Author's Survey)

Chart 1: *The level of network use in trading of Hanoi commercial business*

Software

67% of Hanoi commercial businesses have been equipped with accounting software, of which 97% say it meets the needs of collecting and processing accounting information. This is a significant result in the organization of technical infrastructure for Accounting Information System in commercial businesses in Hanoi. The accounting software used are mainly domestically produced having the great advantage is being able to update the Ministry of Finance's regular changes in accounting standards and accounting system more rapidly than the foreign software and the maintenance and warranty is also more promptly.

The accounting software includes a lot of support tools for the accounting activities of business such as money, inventories, fixed assets, salary, purchases, sales, taxes, ledger. Most of the evaluation criteria on the functions of the accounting software currently used in the Hanoi businesses are good, with many criteria evaluated more than 90% such as accounting decentralized software (94%), designed software in accordance with the law of accounting (93%), high reliability and accuracy software (92%). Some low evaluated-criteria are: Data security of each accounting department, flexible change, software upgrade according to the requirements, management of business, saving for the adjustment of accounting data, connection to other applications such as import and export data. This is also the issue that theAccounting Information Systemdevelopers are very fond of to gradually solve these weaknesses of the accounting software.

One result that needs mentioning in the software equipment forAccounting Information System in Hanoi commercial businesses is the Enterprise Resource Planning (ERP) software - which can support businesses to manage all major activities. It has been applied and presentedits efficiency. However, only 23.7% ofthem have been using ERP software while 10.8% plan to use. Restriction on the application of this software affects the efficiency of data collection, processing and control in the Accounting Information System in Hanoi commercial businesses now.

4.2. The organization of human resources and the operation of information systems

Human resources organization

Human resources in the information system include the operators, maintenance of the system and the users. This organization has strong points:

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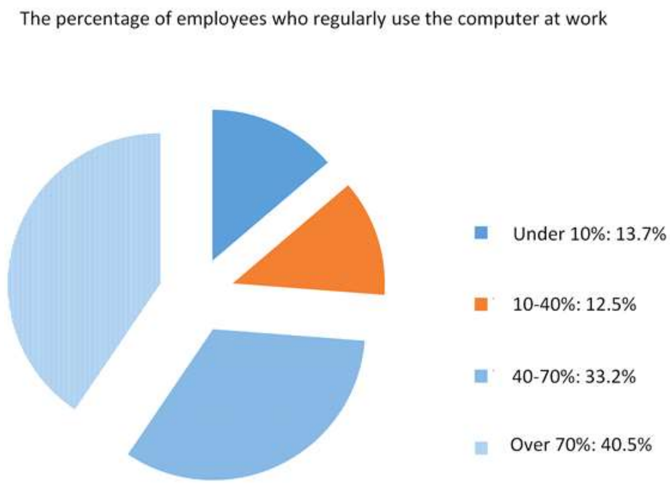

(Source: Author's Survey)

Chart 2: *Percentage of staff regularly using computers at work*

First of all, about *the perception*: 244/328 (74%) of businesses confirm that the human factor has a great influence on theAccounting Information System of the business. Along with it, 79.5% of businesses think that this factor is very essential to perfect the Accounting Information System.

About *the capacity of the staff using the information system*: At present, the commercial businesses in Hanoi have the advantage that most of the employees are young, dynamic and proficient in using computer at work and able to use computer network to exchange information/communicate with customers and use accounting software to update and archive vouchers and goods information, analyze and synthesize data to make statistic reports timely and especially provide customers with the status of goods at any time. The number of businesses having employees regularly using computers at work accounts for over 73% (Chart 2).

According to the survey results, the current accounting human resources of Hanoi commercial business have professional qualifications, of which the university and graduate level accounts for 89%, the remaining all have college level. About the work experience, there are over 70% of them have work experience of over 3 years. About the level of knowledge of the accounting information system: 72% of surveyed businesses are knowledgeable about the information system, of which 56.7% and 13% think that they are knowledgeable and deep knowledgeable, 11.5% of them even say that they have very deep understanding about it.

About *the use of human resources*, 97.2% of businesses say that the professional quality of accounting staffis suitable for the tasks as well as the managers know how to use and arrange human resources appropriatelywith training level, seniority, sex and other qualities. This is an advantage and great success in the arrangement of human resources. In addition, the staff participating in the Accounting Information Systemactivities are regularly trained in various forms such as sending employees to study (54% of businesses), opening training course (16%), on-site training depending on job demand (26%), the number of non-training businesses only accounts for 4%.

The organization of operating the accounting information system

The Hanoi business has initially cared about developing projects on information systems: 86/328 (about 36%) of businesses confirm that they have strategies for development and application IT and information systems. The number of Hanoi businesses has the ITspecialized department (279/328, accounting for 85%) is a good number. The coordination between the IT and the accounting department is quite close in many areas: software management, software re-run when errors, repair support, software programs installation, hardware maintenance, even some of them say that all problems relating to computer are supported by IT department. Of the 279 businesses having IT department, those having close working relationship between IT and accounting department account for 70.6% and thosenot having are only 12%.

The rate of investment in Accounting Information System and IT over the total annual operating costs of Hanoi businesses is commonly from 5% to 15% (44.4% of objects), less than 5% of it accounts for 21% and 35% over 15%.

The number of Hanoi businesses withno projects, IT strategy andIT is still pretty much (74%). It shows that theyhave awareness of the importance but are less interested in developing it. This is their great weakness in the era of IT boom. Along with the development of business strategies, they need to develop strategies for IT application, which demands them to make great efforts in

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investing in IT application and development and IT for new production and business activities. Therefore, they can promote their capacity of competitiveness in the context of new economy, especially when we are entering the gateway to the 4.0 revolution.

Table 2: *The real state of using database to manage information*

Type of database	The number of businesses using	Rate (%)
Human Resources	143	44
Financial accounting	161	49
Warehouse management	109	33
Customer Relationship Management (CRM)	62	19
Supply Chain Management(SCM)	23	7
Enterprise Resource Planning (ERP)	16	5
None	9	3

(Source:Author's Survey)

this number in prediction is 186/328 accounting for 56.7%.These figures show modesty in the businesses in Hanoi, and there should be more positive improvements in the coming time.

The real state of information storage

The information in these businesses is stored and managed in database. Table 2 shows the real state of databases that have been used: The number of business having relatively low database (less than 50%) shows they have not really paid much attention to this work.

The real state of processing and providing information

The result of processing information summarized in accounting reports. The survey results of reports made by Hanoi commercial businesses are presented in Table 3.

4.3. Organization of information processing

The reality of collecting information

Organization of collecting input information for the CMC of the business includes: identifying information needs, collecting information; identifying subjects of information collected; organizing information collection. Information needs collecting by the FVC including information of economic activities arising in the production and business process collected via the vouchers and books.

Table 3: *Accounting report systems of Hanoi commercial businesses*

Type of Reports	Businesses have	Businesses don't have
Report on turnover, cost and profit of each type of goods and services	245	63
Report on the volume of goods purchased and sold in the period by customer, sale price, discount and other forms of promotion	211	90
Detailed report on volume of goods (services) consumed	208	94
Report on execution of inventory limits	263	48
Report on employment and labor	227	71
Detailed report on receivable by term, debtors and ability to pay	257	53
Detailed report on debt, debt obligations by terms and creditors	270	39
Analyzed report on the relationship among cost, volume and profit	233	66
Analyzed report on financial state of business	264	45
Analyzed report onfactors influencing implementation of production and business	212	87

(Source: Author's Survey)

There is the fact that most commercial businesses in Hanoi have conducted in collecting both types of information for business executives: 214/328 businesses accounting for 65.2% collect past information and

About the financial reports made, of 328 enterprises surveyed: 219 (66.88%) have the balance sheets, 220 (67%) have income statements, 142 (43.4%) have cash flow reports, 124 (38%) have explanations of financial statements.

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5. Solutions to improve the organization of accounting information system in commercial businesses in Hanoi

Based on the approach of organization of the information system as mentioned in Section 2 and concluded about the current state of organizing the information system from survey of 328 Hanoi businesses with the shortcomings, it may propose some solutions to improve the organization of the accounting information system in Hanoi businesses in the coming time as follows:

5.1. The organization of technical infrastructure for the accounting information system

Strengthening hardware for the information system in general and the accounting information system in particular of some Hanoi businesses matches the size and scale of business activities, including computer equipment to meet the needs of accountants. They have to set up LAN to ensure centralized data management, unify information conveniently and safely in the company. Through the LAN, the control of daily activities as well as the compliance with regulations, policies and operations set by the leadership for all departments and staff is made easily and quickly through the number centralized system and updated immediately. Technical support and troubleshooting for users working in different positions are handled conveniently at the company without too much work and time. The synthesis of information is done timely and easily, no need through complex and slow procedure of data transmission.

Many criteria in the accounting software equipped at Hanoi businesses are still low effective. Therefore, it is necessary to expeditiously upgrade the accounting software to ensure that the accounting software can fully support the required functions of accounting activities as required of using and management of businesses. Particularly, it is also essential to supplement the function of supporting for accounting to quickly provide management accounting information to support to make timely decisions for all business strategies of the company.

This is also what the accounting software developers are very attended to gradually overcome these weaknesses of the accounting software for business.

The application of ERP software is a useful solution for the accounting information system. However, at present, the application of this software in the Hanoi businesses has little effect on the efficiency of information collection, processing and control in the information, which requires them to actively prepare conditions in terms of technology, human resources, awareness, etc., so that it can soon put the use of ERP in the management of production and business. Depending on the needs and requirements of each business, ERP systems can be ordered with different functions from software providers. All of them Hanoi enterprises need to do things to use ERP effectively in their production and business management.

5.2. The organization of human resources and the operation of accounting information system

Improving the quality of human resources in general and human resources of accounting and accounting information system in particular in Hanoi businesses is considered the most important, specifically account for 74.4% in the solution groups to complete the information system. In order to improve it in the coming time, firstly, it is necessary to overcome the lack of knowledge about the system (according to the survey, 28% of experts and managers are not knowledgeable or know very little).

It should soon overcome the difference in professional qualifications of accounting staff among businesses, especially in small one with few employees. The formal accounting status for the purpose of dealing with the tax authorities needs to be terminated.

Along with that, it is necessary to speed up the training and fostering of accounting human resources and information system at the immediate and long term. The training should be conducted at three levels: strategic level (leadership), tactical level (functional departments) and operational level (human resources to perform specific tasks). Training contents include content of business accounting and knowledge of IT and information system, of which the use of software available to carry out information

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processing needs attending. Forms of training can be applied in various forms such as on-site training, sending to study (including sending abroad), training courses, professional training organized by professional organizations. The training should be implemented regularly and should be considered as a part of the business activities. In addition, in many companies today, maybe due to the scale so there hasn't been internal audit. They need to try harder to have the assurance of internal audit activities to keep pace with the development.

The organization of the operation of accounting information system:

They need to have a IT specialized department to not only deploy computers for accounting work, but more importantly, to be able to build a data storage system and automate the process through software, which is to implement the operation of the information system.

They also need to quickly improve the working relationship between the IT department and accounting department and create close coordination between these two departments, as well as assignment of work, so that businesses can get an effective accounting information system.

5.3. The organization of implementing of accounting profession

Together with the organizational structure, the accounting apparatus is simple and effective to provide useful accounting information in a timely, accurate and complete manner for the users using the information as well as promote and improve the professional level of accounting staff. The businesses need to overcome the current situation which is only focuses on financial accounting, do not have the right attention to collect, process and provide management accounting information. The accounting apparatus should be organized in such a way that the harmonization between financial accounting and management accounting is ensured. It means the organization of the accounting system still belongs to the mixed model. However, in this combination, there should be a clear assignment of the content and scale of information provision as well as the relationship between financial and management accounting, between the general accounting department and specific accounting department in order to avoid overlap and delay in the information process and supply.

The accounting cycle: In order to complete the Accounting Information System, businesses need to improve the process of circulating vouchers in the accounting cycle in a professional manner to control of the operations in each cycle, avoiding undue risks to the company by setting conditions and requirements in each cycle that forces involved people to comply. Vouchers circulation processes should be considered as indispensable parts of the financial management regulations of the businesses and approved by the competent authority.

Voucher systems, accounts and accounting books: There should be agreement on the voucher systems, accounts and accounting books to jointly supply information to accountants in order to reduce unnecessary expenses and ensure the convenience of collecting as well as providing accounting information to the users. It is necessary to unify the names of the accounts in order to ensure consistency, avoid confusion between the name and the economic content that the account reflects, avoid the unclear understanding of the content and structure of the account leading to misuse or confusion. They need to pay more attention to build a comprehensive, consistent system of accounting books and reports, and have in-depth analysis of the business situation of business. Together with that, they also need to build and use the system of specific criteria to evaluate the performance of their businesses the responsibility of each department according to assigned tasks, not only use the results of the criteria reflected in the financial statements or detailed reports to evaluate the performance of all businesses, departments and functional departments.

5.4. The organization of processing information in the accounting information system

Firstly, about data collection: The process of collecting input data for the accounting information system was done by using the accounting documents tool.

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At the Hanoi commercial businesses, the voucher systems are made in accordance with the regulations of the State, the current accounting regime, flow process and archival documents. Under current IT application conditions, businesses may request the accounting software provider to build the software in accordance with their management requirements to reduce the volume of work for the accountants. Especially, with documents relating to both financial and management accounting, they can order the provider, when the accountants put data into accounting, the software automatically sums up to the relevant accounting department. In the development trend of the 4.0 revolution, e-commerce transactions are more and more popular, with the application of IT in the accounting work in businesses now, especially in Hanoi, the demand for faster and more accurate information is raising. They should replace manual documents by creating a voucher system on the computer, which will save expenses for invoices, preservation and archival of vouchers. Some transactions involving multiple internal units within a business, among departments or subordinate units can be performed over the internal network and cross-checked. In order to properly circulate vouchers and avoid overlapping of business due to repeatedly report a profession in the process, businesses based on their real situation, depending on the funding allowed, to raise software systems, integration of accounting with management software and some relevant software.

Secondly, the processing of information: The process of accounting information is based on the accounting account system. According to the survey, the Hanoi business has just focused on accounting data on the system mainly by the general accounts, the detailed account relating to accounts expense, revenue, debt, assets, supplies..., in which account expenses mainly track details by items, debts by objects, revenue tracked by item. Accordingly, they should build a detailed account system on the subject of management in various ways, complete in accordance with the unified regulations of the State and the guiding documents; refect all production and business activities of companies; meet the requirement of using information for internal management of businesses on the basis of accounting system including financial and management accounts.

Thirdly, the supply of information: Currently, they do not really pay much attention to the reporting system for management, while the demand is very huge. The development of the reporting system must be based on the principle of ensuring compliance with the requirements of providing internal management information; the content of the report must reflect all information for management requirements as well as make sure to compare the data with the real data of each period.

6. Conclusion

The organization of the accounting information system is the establishment of elements, conditions as well as interrelationships, direct or indirect impacts on financial accounting on IT infrastructure to ensure financial accounting activities can maximize the original functions and roles. In the context of the new economy, along with the rapid development of IT, the organization of the accounting information system adheres to the general principles of organizational science and must be associated with the characteristics of accounting (not only science but also application of the fields of science and technology).

On the basis of receiving studies on the organization of the accounting information system by local and foreign authors, with the approach of organization of the accounting information system in Hanoi commercial businesses as presented in Section 2, the assessments on the organization of the real state of the accounting information from the investigation and survey at 328 enterprises in Hanoi and their analysis of their shortcomings and limitations, the article proposed a number of solutions to improve this organization with the desire to contribute to the business in Hanoi more basis to organize the construction of accounting information systems so that they could achieve high efficiency in business production.◆

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Summary

Tổ chức, xây dựng và vận hành hệ thống thông tin kế toán trong doanh nghiệp chịu ảnh hưởng của rất nhiều yếu tố cả từ bên trong và từ bên ngoài doanh nghiệp. Các nghiên cứu về các yếu tố ảnh hưởng đến tổ chức hệ thống thông tin kế toán là một trong những nghiên cứu rất phổ biến trong số các nghiên cứu về hệ thống thông tin kế toán hiện nay. Trên cơ sở tổng quan tình hình nghiên cứu về các yếu tố ảnh hưởng đến tổ chức hệ thống thông tin kế toán trong một số doanh nghiệp, những vấn đề cơ bản về tổ chức hệ thống thông tin kế toán trong các doanh nghiệp thương mại, những nhận định khái quát về đặc điểm hoạt động sản xuất kinh doanh của các doanh nghiệp thương mại trên địa bàn Hà Nội (gọi tắt là các doanh nghiệp thương mại Hà Nội), về tổ chức hệ thống hệ thống thông tin kế toán trong các doanh nghiệp thương mại Hà Nội, bài báo chọn lọc, xác lập các yếu tố ảnh hưởng đến tổ chức hệ thống thông tin kế toán trong các doanh nghiệp thương mại Hà Nội, tiến hành phân tích đánh giá thực trạng từ các doanh nghiệp thương mại Hà Nội thời gian qua thông qua mô hình hồi quy, giúp các doanh nghiệp thương mại Hà Nội có căn cứ để tổ chức, xây dựng hệ thống thông tin kế toán nói riêng, hệ thống thông tin nói chung, góp phần nâng cao hiệu quả hoạt động sản xuất kinh doanh của doanh nghiệp.

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