



INDUSTRIAL
UNIVERSITY OF
HOCHIMINH CITY

Tạp chí

TRƯỜNG ĐẠI HỌC
CÔNG NGHIỆP
TP. HỒ CHÍ MINH

KHOA HỌC & CÔNG NGHỆ

Journal of Science and Technology

INDUSTRIAL UNIVERSITY OF HO CHI MINH CITY



9 772525 226005

ISSN: 2525-2267

Website: www.tapchi.iuh.edu.vn

37A

01-2019

CONTENTS

- 1 **TRAN THI YEN, LE THI BAO NHU, NGUYEN THI PHUONG THAO**
MEASURING THE IMPACT OF FACTORS ON THE IMPLEMENTATION OF FINANCIAL STATEMENTS UNDER THE NEW ACCOUNTING REGIME AT THE PUBLIC SERVICE AND ADMINISTRATION UNITS IN VIETNAM 3-18
- 2 **BUI QUANG HUNG, NGUYEN THANH BE**
STRESSING FACTORS IN WORK AFFECTING THE EFFICIENCY OF WORK OF TAX INDUSTRY 19-29
- 3 **NGUYEN THANH TAI, LANG THI MINH THAO**
THE IMPACT OF NON-FINANCIAL FACTORS ON THE ORGANIZATION OF ENVIRONMENTAL ACCOUNTING IN TEXTILE ENTERPRISES IN HO CHI MINH CITY 30-45
- 4 **UMMI JUNAIDDA HASHIMI, NORSIAH AHMAD, WAN AMALINA WAN ABDULLAH, ZALAILAH SALLEH**
KEY AUDIT MATTERS PRACTICES IN CONSTRUCTION SECTOR: EVIDENCE OF MALAYSIAN MARKET 46-58
- 5 **NGUYEN THI THUY DUNG, HA HOANG NHAN, MAI THI HOANG MINH**
CONDITIONAL CONSERVATISM AND VALUE RELEVANCE OF FINANCIAL REPORTING: EMPIRICAL EVIDENCE OF LISTED COMPANIES IN VIETNAM 59-71
- 6 **NGUYEN THI NGOC LAN, NGUYEN VAN CONG**
THE IMPACT OF THE SOLVENCY TO THE FINANCIAL INDEPENDENCE LEVEL IN LISTED COMPANIES: EVIDENCE FROM VIETNAM 72-96
- 7 **NGUYEN THI MAI HUONG, TRAN THI THANH HUYEN, NGUYEN THI PHUONG THUY**
THE LEVEL OF CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE OF VIETNAMESE COMMERCIAL BANKS 97-109
- 8 **NGUYEN THI MAI HUONG, NGUYEN THI KIM TUYEN, DO KHANH LY**
THE FACTORS AFFECTING THE ENVIRONMENTAL INFORMATION REPORTING OF LISTED COMPANIES IN VIETNAM 110-122

- 9 **THI THU HOAN NGUYEN, THI THANH THUY NGUYEN, THI NGOC BICH NGUYEN, THI THUY HANH NGUYEN**
OVERVIEW OF FACTORS IMPACTING TO THE APPLICATION OF ACCOUNTING STANDARDS 123-130
- 10 **LUONG DUC THUAN**
ASSESSING SOME FACTORS INFLUENCE QUALITY OF ACCOUNTING INFORMATION SYSTEM – IN VIETNAM 131-140
- 11 **NGUYEN THI THU HIEN, CO THI THANH HUONG, PHAM THI HONG NHUNG, PHAM TRUONG QUAN**
FACTORS INFLUENCING THE EFFECTIVENESS OF TREASURY AND BUDGET MANAGEMENT INFORMATION SYSTEM (TABMIS) IN STATE TREASURIES IN HO CHI MINH CITY 141-152
- 12 **CAO THI CAM VAN, TRUONG A BINH**
ENHANCEMENT OF PUBLIC ACCOUNTABILITY FINANCIAL REPORT OF THE PUBLIC AREA - REALITY AND RECOMMENDATIONS 153-163
- 13 **LE DINH TRUC, NGO NHAT PHUONG DIEM**
SYNTHESIS FACTORS REPRESENTING CORPORATE GOVERNANCE IMPACT ON EARNINGS MANAGEMENT OF THE LISTED MANUFACTURE COMPANIES IN VIETNAM 164-176



AUTHOR GUIDELINES

1. Manuscripts must be typewritten single-spaced with margins on one column of A4 paper in Vietnamese or English, and must be submitted online in MS Word or LaTeX file. The author(s) could download template files at www.tapchi.iuh.edu.vn to refer in prepare paper before submit to journal. The minimum length of the Research articles is 8 pages. The maximum length is 15 pages, and of the Review Papers is 15- 20 pages respectively, including figures, tables and references. Special cases will be decided by the Editor-in-Chief.
2. Manuscripts must be prepared following the order: Title, Authors, Affiliations, Abstract, Keywords, Introduction, Main Text, Conclusion, Acknowledgements, References, Appendix.
3. Abstracts must give concise factual information about the objectives of the work, the methods used, the results obtained. A suitable length will be in 80-200 words.
4. References must be listed following the order of documents cited in the text. References to published papers must include the author(s), the title of the paper, the Journal name, the volume, the year and number, the first and last page numbers. References to books, reports and theses must include the author(s), the title, date of publication, name of publisher and place of publication. References in languages other than English must be referred to by an English translation (with the original language indicated in parentheses).
5. Illustrations and Tables must be provided with an original of the manuscript. Illustrations (photographs, graphs and drawings, ...) are to be referred to as "Figure(s)", the tables as "Table(s)" and should be numbered consecutively in the order to which they are referred.
6. Mathematical symbols and formulae should be typed to avoid ambiguities. Equation numbers should appear in parentheses and be numbered consecutively. All equation numbers must appear on the right-hand side of the equation and should be referred to within the text.
7. No responsibility is assumed by the Editorial Board for permission to publish the paper.
8. Papers will be refused for publication if authors do not follow these Notes for contributors in preparing manuscripts.

CONTACT INFORMATION

Editorial office: Building E, Industrial University of Ho Chi Minh City
No. 12, Nguyen Van Bao Street, Ward 4, Go Vap District, Ho Chi Minh City

Phone: 083.8940.390 - Fax: 083.9940.954

Email: tapchi@iuh.edu.vn

Website: www.tapchi.iuh.edu.vn



TRƯỜNG ĐẠI HỌC CÔNG NGHIỆP THÀNH PHỐ HỒ CHÍ MINH

Địa chỉ : Số 12, Nguyễn Văn Bảo, Phường 4, Quận Gò Vấp, Thành phố Hồ Chí Minh

Điện thoại: 083.8940.390 - Fax: 083.9940.954

Website: www.iuh.edu.vn