

State Budget Accounting: Factors Affected and Basic Orientation to Vietnamese Public Sector Entities

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Abstract : State budget is considered as an effective tool for controlling, adjusting and regulating the market economy of any countries. To ensure that the activities of the state in the fields of politics, economy and society has been efficiency, it requires major sources of certain budget. These financial funds are formed from tax revenues and tax revenues beyond. Therefore, the Governments need to have an accounting regime to manage the receipt, expenditure which are suitable for recording a full range of items. From that, it can help to increase the transparency and accountability in budget system. One of the main requirements in Vietnamese policies is to improve that accounting system of revenues and expenditures which can provide many reports to meet the information required of government and users, as well as directions to the trends of international standards requirements. By using quantitative research methods and analytical models to exploring factors, the main purpose of this article is to identify the factors affecting budget accounting and providing some direction for Vietnamese public sector in the future. The results indicated that Vietnam budget accounting has been impacted by seven factors and aims to implement three main orientations in the public sector units.

Keywords : state budget, accounting, IPSAS, budget management, government, public sector

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