Accounting information system affecting efficiency of Vietnam's small and medium enterprises in the ASEAN Economic Community (AEC)

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The ASEAN Economic Community (AEC) will blend economies of 10 member states into a mass production, trade and investment, creation of a common market area has a population of 600 million people and total output (GDP) annually 2.000 billion U.S. dollars. To form a common market, a manufacturing facility and general distribution, the AEC will conduct free flow of basic factors: capital, goods, services, investment and skilled labor. To cope with this competition requires businesses to constantly improve their competitiveness through clearly defining goods and services which they have a competitive advantage over, improving business capacity, and quality of products and services, actively promoting and branding. An effective accounting information system (AIS) by computer, would not only solve the problem of handling and provide information quickly and promptly and accurately but also increase labor productivity of the accounting.

Keywords: Small and medium enterprises (SMEs), accounting information system (AIS); computer, hardware, software, economy, information output.

1. Introduction

In the explosion of information technology today, can not measure all range of applications of information technology (IT) and the efficiency of IT in all spheres of social life, including activities of business of the small and medium enterprises (SMEs). Computerization of accounting not only solve problems and process information timely and accurate but also increased the labor productivity of the accounting, the basis for streamlining the apparatus, improve the efficiency of accounting operations and improve the decision of the administrator. In terms of Vietnam's economy is in the process of integration with world economy, the computerization of the management in general and in particular accounting work is essential to SMEs can improve high competitiveness and sustainable development. However, to achieve that goal, not any company can do, because to get an accounting information system (AIS) with effective computer - to meet the information needs for home help management decisions. Most of the SMEs did not know the accounting system equipped with how to be effective. In addition, the investment in equipment and systems are not small, not to mention the staff to "operate" the system. Therefore, fewer SMEs can afford to invest or dare for this. So the current solution is the usual SMEs hire professional the accountant to be overtime or hire good people who have

low cost can be acceptable. Corollary is that the enterprise's accounting system fragmented and is inefficient activities and provides information not in time to make decisions. Currently, there are many SMEs have software applications that the accounting work. However, for reference, management, the SME also established a number of books for recording manually, sometimes operating data and text of this book is not clear coherent, even erasing some materials, not to comply with the provisions window repair methods. In particular, in some SMEs, tinker with the accounting system, the recording of data occurred in an almost narrative, there is no logic in accounting standards. By the end of the month, upon submission of reports and accounting order "processing" are for logical data. Therefore, almost all of the SMEs report this type of reference does not make sense. With SMEs's hiring accounting services, the records are accurate and appropriate accounting information but they does not meet the usual timeliness, this form of accounting vouchers only at the end of days or end of the month for synthesis. In the context of fierce competition, the slower or no information will lead to managers making decisions inaccurate and wrong.

2. Accounting information systems necessary for small and medium enterprises

So, how to meet the information timely and accurate decision-making executives? A lot of domestic and foreign research organizations that need the AIS effective for SMEs. When there is an effective AIS, would not solve the problem of handling and provide information quickly and promptly and accurately but also to increase labor productivity of the accounting, the basis to streamline the structure, improve efficiency of operations and as basis for making decisions to achieve the objectives set out.

3. The effect of AIS depends on what factors?

In fact, there are now many information systems are different accounting firms use, each system has advantages and disadvantages, but most do not meet all the requirements expected of user. Besides, to get a computer AIS effectively - both to meet the needs of the operation and provided information and investment costs for the system, most SMEs are still embarrassed. Meanwhile, the design and installation of computer AIS improve efficiency of machine operations management, to bring real economic effects. From current business practices, the only problem begs the question: Effectiveness of computer AIS depends on what factors?

To answer that question, this study is mainly performed in order to: identify and measure the importance of the factors affecting the effectiveness of computer AIS, namely:

- Factors related to hardware;
- The factors related to software;
- Factors related to output information.

The contents of the article just stop at the identification of factors affecting the effectiveness of the accounting information system by computer. This study was carried out in two stages, namely: (1) preliminary qualitative research and (2) formal research with quantitative methods.

4. The result of the qualitative and quantitative researches

The study was conducted in

two stages, namely: (1) formative research to develop an interview questionnaire, (2) quantitative research to collect and analyze survey data, as well as appraising and model testing, determine the influence of factors. From secondary data sources, we build the initial questionnaire to determine the importance of the factors that affect the efficiency of AIS by computer. From preliminary research results, conducting the adjustment scale and questionnaire construction for formal research are needed.

Preliminary results are summarized as follows:

(1) Factors related to hardware: Depending on the IT knowledge of each person was asked, but generally, all that, the system must be strong enough to meet the treatment needs quickly; be able connectivity and data sharing, and can be upgraded in the future. As for investment costs depending on the configuration for the selection and maintenance services must be convenient.

(2) Factors related to software: All agreed that software should be easy to install, easy to use and have documentation, particularly the flexibility and automatic in operation. Besides, they also said that processing speed is equally important and must be highly accurate. As for prices, they say, depending on the level of computerization of the SMEs, depending on the needs and interests that use software to bring, the price may not be as important issues. In addition to these factors, they are interested in data backup of the software, that is, the software must have a system backup and data recovery in case of incidents. Also, they believe that an indispensable feature for an accounting software is the ability to right for each user object.

(3) Factors related to the quality of information: Due to the nature of accounting information is very important for the objects inside and outside the enterprise. So, all that information is accurate, timely response and must have high security. Some also said that the quality of the software is also evaluated through the number of reports that the software can be customized to meet the request of the objects used.

This process allows researchers to quantify and measure the amount of information collected by the specific numbers. Based on the results of qualitative research and theoretical basis for the construction of questionnaires and scales are suitable for formal research.

The questionnaire was designed consisting of two parts:

(1) Part A: Include general information related to the questionnaire respondents. The scale used is the scale identity.

(2) Part B: Includes questions related to the effectiveness of IAS by computer, including (1) factors related to hardware, (2) factors related to software (3) the factors relating to quality information and (4) factors related to the efficiency of the system. The scale used was 5 points Likert scale, ranging from little impact to affect a lot to assess the impact of these factors to the efficiency of AIS by computer.

Interview panel is built primarily based on five point Likert scale, ranging from little impact to affect a lot to assess the impact of these factors to the efficiency of AIS by computer for quantitative variables. Then, using Cronbach's Alpha coefficient is to test the reliability of the scale. Next, factor analysis EFA is used to remove rubbish and conduct factor collection. Finally, build a multivariate regression model. Since then, assess the strength of each factor and the conclusions based on statistics.

With 250 samples generated, the number of satisfactory samples used 187 (74.8%). The questionnaire was distributed to the accountants in many different SMEs. After collection, the interview panel to be reviewed and removed unsatisfactory questionnaires. Then, the observed variables will be encrypted, data entry and data cleaning using SPSS software version 16 and conducted statistical analysis of data was collected.

During the sample investigation, self-response questionnaire included 29 variables observed. In particular, the scale identified five variables used for the first observation include: Gender, Age, Grade school, number of working years and position and 24 observed variables using five point Likert scale (1- very little influence, 2-low influence, 3-average influence, 4-influenced, and 5-very much influence) of the four groups of factors: (1) Hardware (2) Software and (3) Information and (4) The quality of the system.

In the description of statistical

Table 1: Results of descriptive statistics of quantitative variables

Variable Code	Variable Name	Min	Max	Mean	Std. Deviation	Median	Mode
PC1	Productivity	1	5	3.49	1.138	3	3
PC2	Hardware price	1	5	3.18	1.190	3	3
PC3	Hardware performance	1	5	3.13	1.346	3	3
PC4	Compatible	1	5	2.88	1.260	3	3
PC5	Modular	1	5	2.86	1.232	3	3
PC6	Technology	1	5	3.32	1.403	3	5
PC7	Connectivity	1	5	3.88	1.086	4	5
PC8	Maintenance	1	5	3.20	1.130	3	3
PM1	Software performance	1	5	3.63	1.159	4	4
PM2	Flexibility	1	5	3.40	1.157	3	3
PM3	Reliability	1	5	3.52	1.250	3	5
PM4	Language	1	5	3.29	1.192	3	3
PM5	Documentation	1	5	3.48	1.165	3	3
PM6	Pricing software	1	5	3.52	1.137	3	3
TT1	Productivity	1	5	3.74	1.140	4	5
TT2	Full information	1	5	3.89	1.092	4	5
TT3	Timely information	1	5	3.93	1.119	4	5
TT4	Accurate information	1	5	3.93	1.276	5	5
TT5	Information security	1	5	3.94	1.132	4	5
TC1	Product information output	1	5	4.19	1.054	5	5
TC2	Response time for information requests	1	5	4.01	1.057	4	5
TC3	Reliability of safety information	1	5	4.16	1.007	5	5
TC4	The ability to handle a volume of information	1	5	3.90	1.058	4	5
TC5	Specific documentation, clear	1	5	3.73	1.114	4	5

results, only select certain information affecting the real research and critical analysis. The qualitative variables are discussed in this section will help reflect the importance in evaluating hardware, software and output information for the effectiveness of the accounting information system by computer.

Of the 187 subjects surveyed, interviewed subjects accounted for 18.7% of chief clerk, accounting for 8.6% and deputy accountant makes up 72.7%.

On the other hand, Of the 187 subjects surveyed, 19.3% of subjects with high school courses as professional, 38% colleges and universities is 33.7% and 9.1% are high school.

With statistical results observed quantitative variables measured by Likert 5 point scale shows the observed variables are evaluated relative levels ranging from 1 to 5 points (1 - very little influence and 5 - influence a lot). Thus, the accountants at the SMEs will have different opinions and assessments for each specific variable observed.

On the average value of the variables observed at a value of from 2.86 to 4.19 (lowest value of the variable PC5 is 2.86 - Allows upgrades when adding a new module and the highest value of the variable TC1 is 4.19 - information output). The observed changes of the information worker business accounting appreciated. Besides, the quality standards of the AIS are also considered very important and the most important output information products that provide system. This suggests that, who do accounting work most attention to the quality of information output that is delivered by the systems, greatly influenced the effectiveness of AIS by computer.

Meanwhile, the observed variables related to hardware ranging from 2.86 to 3.88

level, showed that those who do accounting work do not pay attention to that hardware, specially, is module. The module allows upgrades when added to a new module, compatibility - compatibility is high with the different generations of hardware and price, or the influence of these factors to the efficiency of the system is not high. The general trend is that they only focus on capacity - processor speed, memory capacity - ROM, RAM and connectivity - allowing easy connection to the LAN, WAN and the Internet.

On the other hand, average values of observed variables related to the software is highly appreciated and fairly uniform. Demonstrates, the observed variables are also significantly affect the efficiency of the system.

Median is the middle value of the data set. The median observation column in the table descriptive statistics, we see, all from the value of 3 or higher, meaning that 50% of observed values greater than 3. This reflects that about 50% of the opinions of those who are working in accounting for factors that were found to be much influenced by the effectiveness of AIS by computer.

Besides, the mode of describing statistical results showed that the values that appear most frequently in survey data sets are concentrated in five levels - greatly affected the efficiency of the system. In particular, the observed variables related to "information" and "quality of the system" accountants are rated at level 5 - very much affected. This contribution shows the importance of quality information and the system has great influence to decide the level of effectiveness of AIS by computer. Thereby, programmers joining the project analysis, design and construction accounting software, need to focus on these factors, while in the business perspective, this can also be seen as the criteria for evaluation and selection of accounting software that is most effective.

Check the correlation between the items and the calculation of the Cronbach's Alpha to be view items that have asked to contribute to the measurement of "efficiency of AIS by computer" which is studying and these items do not. This involves two calculations:

Correlations between the items themselves questions and correlation of the scores of each item asked to score all entries for each question answered.

Alpha (α) coefficient of Cronbach's Alpha is a statistical tests of the close level that items of scale in relation to each other. If there is a list of items too many questions there will be many opportunities to get high α coefficient.

According to Hoang Trong and Chu Nguyen Mong Ngoc (2008), many researchers agree that the Cronbach's Alpha of 0.8 or higher to close to 1, the measurement scale is good, from 0.7 to nearly 0.8 is passable to use. Researchers also suggest that Cronbach's Alpha of 0.6 or more is possible in case of use measurement concepts are new or new to the respondents in the research context.

The testing of the reliability of the scale is Cronbach's Alpha in order to determine the correlation of total variables. If the observed variables have a correlation coefficient of the variable (Item-Total Correlation) is less than 0.3 shall be rejected, or if you look at column "asked Alpha if item removed" (Alpha if Item Delete), then with the Alpha, if asked eliminate an item that are less than they should not remove the items asked. The criteria for selecting the scale is Cronbach's Alpha values greater than or equal to 0.6.

The scale testing result of the observed variables are Alpha coefficients greater than 0.6. This shows the strict level of scale items asked in relation to each other. Of which:

(1) Scale "Hardware" coefficient alpha = 0.7113

(2) Measuring the "Software" coefficient alpha = 0.6014

(3) Scale "Information" coefficient alpha = 0.8119

(4) Measuring "System Quality" Alpha coefficient = 0.7616

From the results of testing the reliability of the scale, in general, the measurement scales for these variables is quite good observations. The observed variables corresponding to each factor mentioned above is acceptable. This proves that the items are interrelated questions and they contribute to the measurement of "efficiency of AIS by computer" which the authors are studying.

Perform factor analysis in this

Table 2: Results of testing scale Cronbach's Alpha of variables

Factor name	Observed variables in the factor	Coefficient Alpha
Factor 1: Hardware	PC3, PC4, PC5, PC6, PC8	Alpha = 0,7113
Factor 2: Software	PM1, PM2, PM3, PM4, PM5, PM6	Alpha = 0,6014
Factor 3: Information	TT1, TT2, TT3, TT4, TT5	Alpha = 0,8119
Factor 4: System Quality	TC1, TC2, TC3, TC4	Alpha = 0,7616

study is to help to identify a set of a few dominant variables from a collection of variables for use in multiple regression analysis.

With 24 observed variables used to measure the four independent factors: (1) Hardware (2) Software (3) Information and (4) The quality of the system.

Factor analysis is done by the method of extracting the major components - Principal Components, just extract the value factor Eigenvalue greater than 1 (because of the Eigenvalue factor less than 1 will not work summary better informed than the original variable, so after the original variables are standardized variance is 1), using Varimax rotation angle of the raw elements to minimize the number of variables have large coefficients at the same factor. So, will strengthen the ability to explain the factors, variables observed variables have been chosen as the load factor (Loading factor) greater than or equal to 0.45. This coefficient for each item asked "belong" to any major factor. Also, test KMO with 0.5 <KMO <1 and 95% significance level.

Factor analysis results for each group of observed variables as follows:

Factor 1: The convenience of hardware

The first factor observed only 5 variables: PC3, PC4, PC5, PC6, and PC8 after 3 variables observed by excluding PC1, PC2 and PC7. This suggests that accountants do not focus on the capacity of the computer (processor speed, memory capacity - ROM, RAM), cost of procurement of equipment and connectivity. Indeed, in practice, capacity depends on the version software, but most of Vietnam's accounting software for enterprises, today (Fast, ACSoft, Misa, ...) do not require powerful configuration, while the possibility of networking, they are not much attention is because for the current generation of computers have built this feature (Onboard). Overall, the survey process, most said that the system must be reliable, have high compatibility and can be upgraded in the future. As for investment costs depending on configuration options, but there must be conditions maintenance convenience.

Factor 2: The flexibility of the software

The second factor included three variables is observed PM1, PM2 and PM3. This proves, the accountants who are interested in the performance of the software (the software running light - less memory to install and features high) flexibility (software capable of handling high in all cases) and reliability (software testing procedures and maintain required reliability).

Factor 3: The reasonableness of the software

A third factor consists of three variables observed PM4, PM5 and PM6 after being separated from the software group factors. This proves, the accountants who are also interested in languages (PM4) for software programmers, software must have documentation for users (PM5), as well as the cost to purchase software (PM6). In the three variables above observations, we see PM6 variable - the price is the load factor is high and the highest of the three variables. This suggests, they are particularly interested in the price of the

software rather than language and document manual, or otherwise, comes to the reasonableness of the software is primarily to price. Thereby, we can see that the investment cost for software is one of the important factors to evaluate the effectiveness of AIS by computer, they said that the expenses to be commensurate with the effect that software brings.

World as well as in Vietnam at present, there are many different accounting software, serving the needs of diverse management accounting in scale, ownership and nature of business activities. They are mostly written in the language database (Visual FoxPro, Access, SQL Server, Oracle, SAP...) with a set of firmware procedures, ensuring the basic processing functions of the accounting. In principle, companies can choose between the two software solutions: (1) to write accounting software, or (2) purchase accounting software package.

Whether businesses choose any case, the solution is basically the accounting software must meet all six criteria.

Factor 4: Characteristics of information

Factor 4 also fully observed all five variables: TT1, TT2, TT3, TT4 and TT5. This being said, most accountants are very much focused on accounting information, it shows in properties such as: Full (TT2), timeliness (TT3) and accuracy (TT4). However, these properties depend on the software. In addition, productivity (TT1) - capable of handling a large volume of information quickly depends no less on hardware. On the other hand, given the importance of accounting information, so software must have security mechanisms (TT5) - secure information flow. The results showed that these variables are observed closely correlated in general. Thus, combining the five features can be used as criteria to assess the quality of the AIS by computer.

Factor 5: Supports decision

The 5th Element is to support decision making, also observed that the 5 variables TC1 (information output), TC2 (response time information requirements), TC3 (safety reliability information) and TC4 (the ability to handle a volume of information) and TC5 (specific documentation, obviously). In observations on variables, variable coefficient TC1 highest load factor (0.813). This suggests that accountants and managers pay especially the great attention to the information which the systems can provide. The information is contributing significantly to operating and managing the SMEs, it helps the facility managers to make appropriate decisions, to achieve the objectives set out and to raise competitiveness of enterprises.

Thus, compared with the original model proposed consists of four elements only, but after performing factor analysis, five factors have been extracted. In particular, the second and third factors are drawn from a group of factors that the original software. This result suggests that accountants distinguish differences in the importance of "flexibility" and "rationality" of software. It demonstrates the benefits the software brings more than charges had to spend on software investment.

The next step is to conduct an average value (Mean), respectively for five factors mentioned above to perform multivariate regression analysis.

F1 = Mean (PC3, PC4, PC5, PC6, PC8)

F2 = Mean (PM1, PM2, PM3)

F3 = Mean (PM4, PM5,

Table 3: Results of statistical factors extracted

Factor Name	Min	Max	Mean	Std. Deviation	Mode
F1 – The usability of the hardware	1.40	5.00	3.0770	0.87058	3.60
F2 – The flexibility of the software	1.00	5.00	3.4421	0.97920	4.33
F3 – The rationality of the software	1.33	5.00	3.4296	0.80486	3.00
F4 – The characteristics of inf.	1.80	5.00	3.8856	0.87151	4.60
F5 – The supportation decision making	1.60	5.00	3.9979	0.72793	4.40

PM6)

F4 = Mean (TT1, TT2, TT3, TT4, TT5)

F5 = Mean (TC1, TC2, TC3, TC4, TC5)

Overall, five new factors are average values of the gain factor at relatively high levels.

In particular, characteristics of information (F4) to make a decision support (F5) are accountants particularly interested in assessing the effect of an accounting information system by computer. Besides, the mode of F4 - Features information is considered very high, demonstrating the importance and the special interest of accountants to assess the effect of accounting information systems by computer. On the other hand, the observed variables with a coefficient of higher load factor (component) are considered more important and more influential to the name represents that factor.

The results of analysis to explore factors, we have a new model consists of five factors. In particular, there are four independent factors, including the usability of the hardware (F1), flexibility of the software (F2), The rationality of the software (F3) and characteristics of information (F4) and a dependent factor is to support decision making for managers (F5). Multivariate regression model has the form:

Support decision = α + β 1 (The usability of the hardware)

+ β 2 (The flexibility of the software)

+ β 3 (The rationality of the software)

+ β 4 (The characteristics of information for output)

Coefficient of determination R^2 and adjusted R^2 (Adjusted R square) was used to assess the relevance of the model. Because R^2 increases when adding independent variables to the model adjusted R^2 should be more secure when assessing the suitability of the model. R^2 can now edit the greater relevance of the higher models.

Adjusted R^2 of the model is 0.484, meaning that nearly 50% of the variation of the "decision support" of the administrator is explained by the linear relationship of the independent variables. The relevance of the model is relatively high. But this is only true fit with sample data. To test whether the model can be deduced for the overall real or not we have to test the relevance of the model.

The value of sig. of F in the model of very small (less than the level of significance). Therefore, we reject the hypothesis H_0 ($\beta_1=\beta_2=\beta_3=\beta_4=0$). Thus, consistent with the model

and data set can be derived for the whole wide overall.

The regression coefficient of the independent variables are statistically significant (Sig. <0.05). The significance of the partial coefficient is β_k measure the average change Y values when exporting a unit change, keep the remain independent variables are constant. Beta coefficients were used to compare the independent variables are not the same unit of measurement. We can rewrite the model as follows:

Support decision = 1.442

+ 0.463 (characteristic information)

+ 0.180 (Rationality)

+ 0.133 (Flexibility)

- 0.107 (Convenience)

Interpretation of the model: multiple regression equation is estimated stepwise method showed that the decision support: the characteristics of information for output; the usability of the hardware; the rationality of the software; the flexibility of the software is proportional to the impact of support to decision. In particular, characteristics of information most powerful support to the decision of the administrator. That is shown, independent variable for the convenience of the hardware to be inversely proportional to the decision-making support. This shows that the independent variable on the usability of hardware that can not affect the decision-making support, and so is inconsistent with the theory of the efficiency of the system. Therefore, there may be occurred multicollinearity between the independent variables in the model.

There are many causes leading to multi-collinearity. Some reasons are: data collection method used form - Form does not characterize the overall, or by the nature of the relationship of these variables implicitly contain multiple collinear relationships, or by specific of the model - especially when the scope of the independent variables is small. For detection of multi collinearity, we use factorization magnified variance (VIF). If VIF> 10, that there is a powerful multicollinearity phenomenon.

Observe Coefficients[a] table saw, VIF values are very small (<2) for all independent variables. Thus, this model does not show any multicollinearity occurs.

Through the above analysis, we found 50% $R^2_{Adjusted}$ explain the dependent variable (in fact there are other factors affecting the dependent variable - the random element, but not explain the model) and results t test showed that four independent variables we included are acceptable because they mean for the dependent variable explained. On the other hand, the phenomenon of the multicollinearity does not exist. Therefore, this model is appropriate.

The above analysis shows that the model explains only 50% of the dependent variable. In particular, elements of information were rated as most important, followed by factors related to the software. For elements in the hardware, then they are not affected, this could explain that because investment costs for the current hardware is not great, besides, the hardware configuration of the computer life now quite modern - has built other devices (Onboard - sound card, network card, the type of port to connect to other devices).

Thereby, we can conclude, this model may be outdated or inappropriate for today's perspective of accountants in small and medium enterprises in Vietnam.

5. Research results

A common problem when conducting accounting work organization in companies recently seen as the need to computerize the accounting work great, but who do not know how to make and how to purchase a software meet the requirements or to implement a computerized accounting system so effective.

The paper implementes with the aim to find out the opinions of those who do accounting work in enterprises in HCM City and southern provinces in Vietnam, in order to determine the influence of the relevant factors such as (1) Hardware (2) Software and (3) Information to the effective output of AIS by computer.

The above analysis shows that the model explains only 50% of the dependent variable (decision support executives). In particular, elements of information were rated as most important, followed by factors related to the software. Private players in the hardware, then they are not affected, this could explain that because investment costs for the current hardware is not great, besides, the hardware configuration of the computer life now quite modern - has built

other devices (Onboard - sound card, network card, the type of port to connect to other devices). This we can conclude, this model can be outdated or inappropriate for today's perspective of accountants in enterprises in Vietnam when participating in the ASEAN Economic Community.

Research results also showed that use of "information" that the system provides the most attention and it is considered the most important factors when it comes to the effectiveness of accounting information systems by computer. Next is the software element, while elements of the "Hardware" are not appreciated●

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Tái cơ cấu kinh tế Việt Nam...

(Tiếp theo trang 33)

Năm là, cần thay đổi tư duy về xuất khẩu.

Không nhất thiết theo số lượng mà phải theo giá trị. Các nước đều hướng vào xuất khẩu nông sản chế biến sâu chứ không phải thô. Xem lại vấn đề xuất khẩu gạo, không nên tự hào vì ta đã trở thành cường quốc xuất khẩu gạo hơn 6 triệu tấn/năm. Chỉ cần đảm bảo xuất khẩu khoảng 2-3 triệu tấn là đủ, chuyển đổi sang trồng lúa chất lượng cao (tiêu tốn ít phân bón, thuốc bảo vệ thực vật) sang trồng cây thay thế nhập khẩu như ngô, đậu tương (tất nhiên phải có chính sách khuyến khích) để giảm nhập khẩu như hiện nay. Tái cơ cấu hệ thống trường Đại học theo nguyên tắc, không nên có trường này thuộc Bộ Giáo dục & Đào tạo, trường kia lại thuộc Bộ Nông nghiệp và PTNT hoặc Ủy ban nhân dân tỉnh... Có cơ chế cho doanh nghiệp đầu tư vào nông nghiệp theo mô hình khép kín từ sản xuất, chế biến, tiêu thụ, người nông dân góp vốn với doanh nghiệp bằng quyền sử dụng đất và họ như các cổ đông của doanh nghiệp, có chia sẽ lợi ích như vậy mới bền vững.

Sáu là, phải thay đổi tư duy kinh tế.

Trong quá trình làm kinh tế nhiều lúc, nhiều nơi vẫn còn mang nặng bệnh thành tích, "bệnh anh hùng; chủ nghĩa cá nhân"!. Thật khó hiểu một điều mà đó là sự thật, hầu hết các tỉnh khi tổng kết đều báo cáo GDP của tỉnh mình tăng trưởng trên 10% nhưng khi tính con số GDP trung bình của cả nước lại khác hẳn (luôn dưới 10%)? Điều này đòi hỏi chúng ta phải trung thực, tính đúng, tính đủ, khách quan và tránh bệnh thành tích●

TÀI LIỆU THAM KHẢO

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