

Decision 15/2005/QĐ-BTC	Decision 167/2000/QĐ-BTC
ACCOUNT NO. CHART (HỆ THỐNG TÀI KHOẢN)	
Adding some accounts as follows:	
2147: Accumulate depreciation of property-invested 217: Immovables investment 221: Investment in subsidiary company. 223: Investment in associate company 243: Deferred tax 347: Deferred tax liabilities 351: Severance reserve funds 352: Provision for payable	
FINANCIAL STATEMENTS	
1/ General Regulations There is having content about interim financial statement. And that will come into effect by 2008. 2/ Present - Balance sheets is presented brieflier. Income statement and Cash Flow do not change.	
ACCOUNTING RECORD SYSTEM (CHẾ ĐỘ CHỨNG TỪ KẾ TOÁN DOANH NGHIỆP)	
Obligatory accounting record <ul style="list-style-type: none"> • Cash receipt (Phiếu thu) • Cash payment (phiếu chi) • VAT invoices (Hóa đơn VAT) • Normal selling invoices (Hđơn thường) • Output and internal transportation (Phiếu xuất kho và vận chuyển nội bộ) • List of bought goods without invoices (Bảng kê hàng hoá mua vào không có hoá đơn) 	About 27 obligatory items.
All accounting document have to translate into Vietnamese	N/a
ACCOUNT BOOK SYSTEM (CHẾ ĐỘ SỔ KẾ TOÁN)	
Accounting documentation system	
Adding Accounting documentation system by computers, so we have 4 systems.	There are 3 systems: General journal; General Ledger and Book Entry Voucher.