

## **SUMMARY NEW CONCLUSIONS OF THE DOCTORAL THESIS**

**1. Topic:** *“Improving accounting for revenue, expenses and determining business results at pharmaceutical companies listed in Vietnam”.*

**2. Specialized:** Accounting

**Code:** 9.34.03.01

**3. Full name of PhD student:** Ngo Xuan Tu

**4. Full name of scientific advisor:**

1. Assoc.Prof., Dr. Nguyen Trong Co

2. Dr. Bui Thi Thu Huong

**5. New conclusions of the thesis**

*5.1. In terms of theory:*

The thesis has contributed to systematize and clarify the basic theory of accounting for revenue, expenses and business results in listed companies. Through the presentation and analysis of different views and concepts, the thesis has clarified the nature of accounting for revenue, expenses and business results under the contract-based approach of IFRSs. Systematize accounting theory of revenue, expenses and business results in listed enterprises on the basis of "Identification, classification and identification, recognition". Consolidate the theory on the factors affecting the accounting information of revenue and expenses and determining business results in listed companies through the presentation and analysis of theoretical foundations as well as related experiment research. Along with that, from international accounting experience, 5 lessons have been drawn on applying accounting for revenue, expenses and determining business results for listed companies in Vietnam.

*5.2. In terms of practice:*

The thesis has analyzed and clarified the characteristics of production and business, the organization of product distribution and consumption, the organization of accounting management and the characteristics of financial accounting information of pharmaceutical companies listed in Vietnam along with specific problems in the pharmaceutical business field of listed companies, which affects revenue and expense accounting and determining of business results. The thesis has presented an overview

of the situation of expense and revenue accounting and determining of business results which focuses on revenue accounting for 05 separate types of contracts and accounting for 02 separate expenses. Combined with qualitative research methods on 04 factors affecting accounting information on revenue, expenses and determining business results, to strengthen the assessment and analysis of the achieved results, existing limitations and causes of limitations. From there, we propose 01 overall solution, 04 groups of detailed solutions and conditions from the State and businesses to improve accounting for revenue and expenses and determining business results in pharmaceutical companies listed in Vietnam.

*Hà Nội, November , 2022*

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