

SUMMARY OF CONTRIBUTIONS OF THE DOCTORAL THESIS

Topic: **“Improving information disclosure in interim financial statement of listed company on Vietnam Stock exchange”**

Major: **Accounting**

Code: **9.34.03.01**

PhD student: **Pham Phuong Anh**

Information disclosure in interim financial statements is increasingly interested by information users because this report provides timely official information from the enterprise than annual financial statements. Therefore, the thesis *"Improving information disclosure in interim financial statements of listed companies on Vietnam stock exchange"* has been conducted with following conclusions:

Firstly, the thesis gives a literature review on information disclosure in financial statement and interim financial statement. After studying some concept, importance and contents published in interim financial statement from previous researches, the author gave own opinions on crucial contents should be disclosed in interim financial statement to meet the need from information users.

Secondly, the thesis analyzed fundamental theories related to determinants of information disclosure in financial statement from previous researches and surveyed from some specialists in order to identify determinants of information disclosure in interim financial statement of listed companies on Vietnam Stock exchange.

Thirdly, the thesis observed about 880 interim financial statements from 55 listed companies on the Vietnamese stock market in the period from the quarter I/2018 to quarter IV/2021 as a research sample. Applying qualitative and quantitative research method, the thesis analyzes the current situation of information disclosure in interim financial statements of listed companies during the period and the factors affecting their disclosure. Then, the author gave comments on achievements, limitations and causes of these limitations. The analysis is supported by reliable data and documents.

Fourthly, the thesis has presented and analyzed development orientation of the stock exchange in the future, requirements and principles for completing information disclosure in interim financial statements of listed companies.

Thereby, the thesis presents 8 suggestions belonging to 2 groups of solutions to improve information disclosure in the interim financial statements of listed companies. Solution group to improve information disclosure in interim financial statements of listed companies offers two solutions: Improve timeliness of information disclosure in interim financial statement and Improve information disclosure level in interim financial statement of listed companies. The solution group to improve items disclosed in interim financial statement offers six contents including: Information about going concern and impairment value in the period; Information on the effects of seasonality and major changes in business results; Segment report; information about related parties; Voluntary information disclosure.

Fifthly, the thesis analyzed the necessary conditions for State and government agencies, for accounting - auditing association, economic training institutions and information users to support the implementation of proposed suggestions in practice.

Hanoi, 1st March 2023

Supervisor 1

Supervisor 2

PhD Student

Assoc. Prof, Dr. Ngo Thi Thu Hong

Dr. Thai Ba Cong

Pham Phuong Anh