

SUMMARY

ABOUT THE NEW CONTRIBUTIONS OF THE DOCTORAL DISSERTATION

1. Title: *“Completing analysis of financial statements at enterprises of Vietnam Posts and Telecommunications Group”*

2. Specialized: Accounting

Code: 9.34.03.01

3. Ph.D. student name: Le Thi Anh

4. Supervisor: Assoc. Prof., Dr. Nghiem Thi Tha

5. New contributions

5.1. Theoretical contributions

The dissertation has contributed to systematizing and clarifying the basic theory of analyzing corporate financial statements in terms of aspects: the concept of financial statements and analysis of corporate financial statements, the organization of analysis of corporate financial statements, and the contents of analysis of corporate financial statements. Regarding the organization of analysis of corporate financial statements, the dissertation has clarified the organizational structure and analytical process; the analytical methods include quantitative and qualitative methods. Regarding the contents of analyzing corporate financial statements, the dissertation has approached the contents of corporate financial analysis according to each financial statement and multidimensional financial statements in order to comprehensively assess the actual state and changes in trends of financial activities of enterprises to provide information to help managers make timely and effective decisions.

In addition, the dissertation has studied the experience of analyzing corporate financial statements of some countries in the world and draws lessons for Vietnamese enterprises.

5.2. Practical contributions

+ The dissertation has clarified the actual state of financial statement analysis at enterprises of VNPT Group based on the results of surveying the actual state of financial statement analysis at enterprises of VNPT group in recent years according to 2 essential evaluation criteria: 1) The level of performance of financial statement analysis of enterprises of VNPT group; (2) The extent of using analysis results of financial statements of enterprises of VNPT group in the management,

administration and financial supervision of enterprises. The dissertation has synthesized and evaluated the achieved results and the limitations and causes of the limitations of financial statement analysis in enterprises of VNPT Group.

+ The dissertation has analyzed the development orientation of VNPT Group and its enterprises in the coming time in the context of continuing to implement the plan to restructure and equitize enterprises under VNPT Group. The dissertation also has analyzed the principles to be thoroughly grasped when proposing solutions to complete the analysis of the financial statements at VNPT Group enterprises.

+ On the basis of theoretical analysis, international experience, and the actual state of financial statement analysis at enterprises of VNPT Group, the dissertation has proposed a system of solutions to complete the analysis of financial statements at enterprises of VNPT Group, including perfecting the organization of financial statement analysis; enhancing the contents of the analysis of financial statements; guiding enterprises to use SWOT method and quantitative method to analyze profitability, Altman's Zscore model to evaluate the bankruptcy of VNPT enterprises. The complete system of solutions to analyze financial statements contributes to strengthening the financial management of these enterprises of VNPT Group.

+ Proposing recommendations to the State and VNPT Group so that the proposed solutions can be effectively applied to research enterprises.

Hanoi, day month 09 year 2022

Supervisor

Ph.D. Student

Assoc. Prof., Dr. Nghiem Thi Tha

Le Thi Anh