

THE SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom – Happiness

SUMMARY

ABOUT THE NEW CONCLUSIONS OF DOCTORAL THESIS

1. Thesis topic: “Completing the accounting reporting system at forestry enterprises in Vietnam”

2. Major: Accounting; Major Code: 9.34.03.01

3. Full name of PhD candidate: Hoang Vu Hai

4. Full name of scientific instructors:

1. Assoc. Prof. Dr. Nguyen Ngoc Quang

2. Assoc. Prof. Dr. Dang Thai Hung

5. New points of the thesis:

5.1. New academic contributions:

(1) The thesis has systematized and clarified the theory of accounting reporting system, including financial statements and management accounting reports in enterprises. The thesis has introduced the foundation theory in researching accounting reporting system of enterprises and factors affecting the accounting reporting system.

(2) Based on the study of the need to use information of users of financial statements, the thesis has expressed requirements and principles for making financial statements. At the same time, the thesis has also systematized and clarified the content of measuring, recording and processing information according to the elements of the financial statements.

(3) The thesis has researched and systematized the content of management accounting reporting system according to the need to use information of users using management accounting information according to 3 levels: high level, intermediate level. and grassroots level

5.2. New proposals drawn from the research results :

(1) The thesis clearly analyzes the characteristics of forestry companies, which can affect the financial reporting system and management accounting reports;

(2) Based on the research results and situation analysis and assessment, the thesis has proposed a system of solutions to improve the system of financial statements and management accounting reports in order to provide successive information of financial accounting and management accounting consistent with international accounting standards and to serve information needs for information users. These solutions are suitable to the conditions and characteristics of forestry companies:

- Completing the financial reporting system from the perspective of current accounting standards and regime. The thesis has pointed out solutions to improve and supplement the 2015 Accounting Law; to complete the Vietnamese accounting

standards system based on international financial reporting standards and international accounting standards.

- Based on the study of the current status of financial reporting system at forestry enterprises and the study of characteristics of forestry enterprises in terms of financial reporting system, the thesis has found the drawbacks in the process of applying accounting policies of these enterprises. The thesis has provided solutions to *complete the measurement, recognition and presentation of the elements of financial statements in accordance with the Vietnamese accounting regime and international accounting standards*.

Completing the management accounting reporting system at forestry companies according to the responsibility centers; completing the system of reporting the norms, the system of implementation reports and the reporting system of estimates associated with the production characteristics and demand for information of forestry companies.

(3) The thesis has shown conditions of departments and sectors at various levels, which are closely related to forestry companies such as: the Government; Forestry Corporation; Vietnam Accounting Association; ... to help forestry companies implement the above solutions.

Hanoi, 5th January, 2019

SCIENTIFIC INSTRUCTORS

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