

**SOCIALIST REPUBLIC OF VIETNAM**  
**Independence - Freedom - Happiness**

*Hanoi, May 14, 2020*

**INFORMATION ABOUT NEW CONTRIBUTIONS IN TERMS  
OF ACADEMIC AND REASONING ASPECTS OF THESIS**

Thesis: ***Improvement of Segment Report in Vietnam National Oil and Gas Group***

Major: Accounting

Code: 9.34.03.01

Candidate: Do Thi Lan Huong

Course: NCS 2013

Training institution: Academy of Finance

Supervisors: 1. Assoc.Prof, Dr. Nguyen Minh Phuong

2. Dr. Nguyen Viet Loi

**SUMMARY OF NEW CONTRIBUTIONS**

New contributions of the thesis are of scientific and practical significance:

1. The thesis synthesizes theories in relation to corporation, financial statements and segmental report, usefulness of segmental disclosure, requirements for presentation of segmental information in the corporations.

2. Analyze and evaluate the law framework on segmental report in Vietnam.

3. The research findings show current practices of disclosure in Vietnam oil and gas group companies, also confirm the usefulness of segmental information disclosure in perceptions of external auditors, preparers and users (investors and analysts) of financial statements.

4. Based on the research findings in the Vietnam regulation of segmental report, the author proposes concrete solutions for improvement in the law framework of segment reporting issues and improvement of presenting

segmental information in financial statements of Vietnam oil and gas group. The thesis raises some solutions as follows:

- The thesis raises recommendations of current regulation on segmental report which harmonize with international standards. In the aim to improve the usefulness of segmental information to users.

- The thesis raises solutions for preparation and presentation of segmental report in Vietnam oil and gas group.

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