

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

1. Research topic: “Research on disclosure of accounting information of listed companies on Vietnam's stock market”

2. Major: Accounting Code: 62.34.03.01

3. PhD Candidate: Dang Thi Bich Ngoc

4. Advisors: 1. Assoc. Prof. Nguyen Huu Anh, PhD
 2. Assoc. Prof. Dao Thi Minh Thanh, PhD

5. Summary of new contributions

About theoretical contributions

(1) The thesis mentioned the theory of disclosure of accounting information, how to develop indicators to measure the level of disclosure of accounting information of listed companies.

(2) The thesis identified the factors influencing the level of disclosure of accounting information of listed companies and developed a research model with three (3) groups of influencing factors: group of factors relating to enterprise management, group of factors relating to ownership structure and group of factors relating to the characteristics of enterprises.

About practical contributions

(1) The thesis has developed indicators to measure the level of disclosure of accounting information of companies listed on the stock market in Vietnam; and then analyzed problems of these companies.

(2) The thesis has determined the factors influencing the level of disclosure of accounting information of non-financial companies listed on Vietnam’s stock market.

(3) Research results have helped users of accounting information, including the investors; assess the level of disclosure of accounting information of listed companies on Vietnam’s stock market to have better investment decision.

(4) Research results have provided governmental agencies in the fields of accounting, auditing and professional associations with a view on the level of disclosure of accounting information of listed companies in Vietnam’s stock market. It then has proposed recommendations to manage and supervise the disclosure of accounting information of listed companies, then help Vietnam’s stock market develop more sustainably.

(5) The research results have helped listed companies to develop strategies and solutions for enhancing corporate governance, and to increase the level of disclosure of accounting information to satisfy the needs of users of accounting information.

Hanoi, November ,2018

Scientific instructors

Instructor 1

Instructor 2

PhD. Candidate

Assoc. Prof. Nguyen Huu Anh, PhD

Assoc. Prof. Dao Thi Minh Thanh, PhD

Dang Thi Bich Ngoc