

SUMMARY ON THE NEW CONCLUSION OF DISSERTATION

1. The dissertation: “Applying fair value to complete the preparation and presentation of financial statements for listed securities companies”
2. **Major:** Accounting; Code: 9.34.03.01.
3. **Full name of PhD Candidate:** Nguyen Thi Van.
4. **Full name of the scientific instructors:**
 1. **Asso. Prof, PhD Doan Van Anh**
 2. **PhD Le Van Lien**
5. **The new findings of the dissertation.**

5.1. New contributions in academic and theoretic terms

The dissertation has generalized the general theoretical issues about fair value and the impacts on the recognition and presentation of information about financial statements such as presenting the establishment and development of a fair value model in accounting, the principle of price: historical cost, current price, output price and fair value; The dissertation also studies the principles, methods of preparing and presenting financial statements at fair values such as measuring the items presented on the financial statements according to fair value, recognizing the difference in reevaluation of the items on the financial statements. The dissertation studies the factors affecting the ability to apply fair value when recording, preparing and presenting financial statements such as operating market factors, cultural factors, human resources factors, and management factors.

5.2. The new proposals drawn from the research results

Based on an overview of securities companies listed in Vietnam today, analyzing the characteristics of production and business activities, management organizations affect the application of fair value when recording, preparation and presentation of financial statements, the thesis has researched and assessed generally the situation of using fair value when recording, preparing and presenting financial statements at listed securities companies such as preparation before preparing the financial statements, the measurement of the

items on financial statement at fair value, recognizing the revaluative amount of items at fair value. The thesis identifies the advantages and shortcomings such as: legal framework, the preparation of financial statement, the presentation of the items on the financial statements according to fair value.

At the same time, generalizing factors affecting the ability to apply fair value when recording, preparing and presenting financial statements at listed securities companies.

The dissertation propose solutions to improve the regulations on preparing and presenting financial statements for listed securities companies when applying the fair value principle based on international accounting practice. Solutions like improving Vietnam's legal regulations such as the accounting Law, accounting standards and impementing Circulars related to fair value; improving the measurement of items on the financial statements, providing the solution to recognise the revaluative amount of items on financial statements and suggesting the preparation and presentation of information on the financial statements.

The contents of the solutions are scientific, feasible and applicable to listed securities companies in Vietnam. The thesis proposes necessary conditions of the economy such as market, human resources, cooperation between authorities and enterprises, training in order to apply fair value when preparing and presenting financial statements of listed securities company.

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