

THE CONTRIBUTION OF THE THESIS

1. **Research Title: “Improvement of accounting for revenues, expenses and earning determination in Animal feed enterprise in Northern Vietnam”**
2. **Major: Accounting** **Code: 9.34.03.01**
3. **PhD Candidate: Pham Hoai Nam**
4. **Supervisor:**
 - i. Associate Prof. Dr **Pham Thi Thu Thuy**
 - ii. Associate Prof. Dr **Pham Dinh Phung**

5. The contribution of the thesis:

New contributions in the theoretical aspect:

(1) The thesis has provided a scientific theory system of concepts, meanings of revenues, expenses and business earnings/profits from which to draw the perspectives in manufacturing enterprises. This will be the crucial basis and a ground for organizing the accounting of revenues, expenses and determining earnings in these enterprises.

(2) The thesis has systematized, analyzed and clarified the general theories of accounting for revenue, expenses and determination of earnings in animal feed enterprises for in both fields: Financial accounting and managerial accounting. Regarding financial accounting, the author presented revenues and expenses accounting, determination of earnings according to information processing process, namely: initial information acquisition, systematization and information processing, as well as disclosure. Regarding managerial accounting, the thesis presented managerial accounting information of revenues, expenses, earnings for purpose of corporate governance functions, specifically serving the planning and enterprise functions, implementing and serving control functions as well as decision-making functions.

(3) The thesis has studied and analyzed the lessons of some advanced countries in the world on the accounting of revenues, expenses and determination of earnings, from this the thesis has drawn definitive orientations to for application in accounting of revenue, expenses, determination of earnings in animal feed enterprises in Vietnam.

New proposals drawn from research results:

(1) The thesis has thoroughly analyzed the characteristics of business organization, production, management system, financial mechanism, and product characteristics affecting accounting for revenue, expenses and determination of earnings in animal feed enterprises in the Northern Vietnam.

(2) The thesis has systematically analyzed and analyzed the results in the survey of 58 feed processing enterprises in the Northern Vietnam in term of accounting for revenue, expenses, and earnings under both Financial accounting and management accounting

aspects. The thesis has clarified the current situation of the Financial/Managerial accounting system to serve the functions of managers in these enterprises.

(3) The thesis presented the development and orientation of the animal feed processing industry, the requirements of completing the accounting of revenue, expenses, earnings in Animal feed Industry.

(4) The thesis has intensively analyzed and proposed solutions to improve the financial accounting of revenue, expenses and earnings in animal feed processing enterprises in the Northern Vietnam. The solutions include: improvement of the documentary system; completion of accounting methods of revenue deductions, i.e Sale returns and allowances, improvement of the identification and recognition of expenses in these enterprises to reflect more reliable and relevant the nature, content and scope of the indications; innovation of the accounting information, etc.

(5) The thesis has proposed solutions to improve the ability to provide information of management accounting for management purposes. With each administration function such as planning, implementing, evaluating and analyzing, the decision of the thesis has proposed solutions suitable to each specific content.

(6) The thesis has provided recommendations and the attaching necessary conditions to efficiently implement the solutions. Besides, the thesis also proposed issues to the State, the authorities as well as to the enterprises in Animal feed industry in Northern Vietnam, which hopefully contribute to improving the operational efficiency of enterprises.

Supervisor 1

Supervisor 2

PhD Student

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