

**PRACTICAL AND ACADEMIC CONTRIBUTIONS
OF THE DOCTORAL THESIS**

**Thesis: IMPROVEMENTS ON ACCOUNTING FOR FINANCIAL ASSETS IN
VIETNAMESE COMMERCIAL BANKS.**

Major: Accounting

Major Code: 9.34.03.01

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Course: NCS2014

University: Finance Academy

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2. Associate Professor, Dr. Nguyen Thi Hong Nga

Summary of thesis's contributions

The thesis has contributions in both academic and practical perspective:

1. The thesis provides summary and analysis of basic theory of financial assets in commercial banks and accounting for financial assets including definition, classification, measurement, recognition, impairment, presentation and disclosure in financial statements in order to help the users have true and fair information of financial assets and performance of operating them.
2. The thesis provides summary, analysis and assessment of current regulatory framework of accounting for financial assets in Vietnamese commercial banks from which to do assessment on the compliance of banks with such framework based on study on current practices in accounting for financial assets in Vietnamese commercial banks.
3. With the perception from study on current framework and practices in accounting for financial assets in Vietnamese commercial banks, the PhD student propose recommendations to improve regulatory framework and accounting practices for financial assets in Vietnamese commercial banks, contributing to meet the requirement of users of financial statements and enhancing the convergence of Vietnamese accounting system with international financial reporting standards. The thesis's recommendations are as follows:
 - Improving regulatory framework on accounting for financial assets in Vietnamese commercial banks align with international practices to enhance the usefulness of financial accounting information to the users of financial statements.

- Proposing the recommendations to Improve the current practices in accounting for financial assets in Vietnamese commercial banks.
4. Analysing pro and cons and challenges in transitioning the accounting for financial assets in Vietnamese commercial banks to international financial reporting standards, from which to propose a appropriate roadmap for an efficient transition.

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