SUMMARY

OF NEW CONCLUSIONS OF THE PhD THESIS

1. Thesis: "Improving accounting for import and export of Vietnam import-export businesses in Hanoi"

2. Major: **Accounting. Code**: 62.34.03.01

3. PhD researcher: Tran Thi Thuy Trang

4. Scientific supervisors:

1. Assoc. Prof. PhD. Luu Duc Tuyen
2. Ph.D. Tran Van Dung

5. New findings of the thesis

First, Systematized and developed import-export accounting theory in import-export businesses in terms of basic contents such as import-export business charateristics ruling import-export accounting, accounting content for import and export of goods, hedge accounting in import-export businesses using derivative finacial instruments and preventive measures, researched import-export accounting according to international regulations, an experience for Vietnam

Second, Reviewed and generalised import-export businesses in Hanoi and their business charateristics and activites ruling import-export accounting; Vietnam legal frameworks for import-export accounting through ages; researched and analyzed the real situation of import-export accounting and hedge accounting in Vietnam import-export businesses in Hanoi; then pointed out several achievements as well as existing problems mainly in both import-export accounting and hedge accounting in these businesses.

Third, the thesis has suggested view-points and proposed a system of three basic solutions as well as their conditions to carry out in an attempt to improve import-export accounting in Vietnam import-export businesses in Hanoi, particularly:

- Improving import-export accounting for: The time of reporting imported goods, saving the information of goods to the accounts and financial report; accounting methods and payment according to each international payment method.

- Improving import-export accounting for: The time of transfer in recording capital and export earnings; completing the essence of turnover acknowledged and measuring export earnings according to each international payment method; correcting several mistakes and items reducing export earnings.

- Improving hedge accounting in import-export business for: The principle of hedge accounting, hedge accounting mesures in the price of imported and exported goods in Vietnam import-export businesses in Hanoi.

Hanoi, October 19th 2016

SCIENTIFIC SUPERVISORS		RESEARCHER
Supervisor 1	**Supervisor 2**	
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