

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom – Happiness

SUMMARY OF THE THESIS CONTRIBUTION

1. Thesis title:

“Improving accounting disclosure of listed companies to meet information needs of commercial banks in Vietnam”

2. Major: Accounting

Code: 9.34.03.01

3. Full Name of PhD Student: Nguyen Tien Dat

4. Full name of scientific instructors:

1. Assoc. Prof. Dr. Dao Thi Minh Thanh

2. Assoc. Prof. Dr. Truong Thi Thuy

5. Contribution Summary:

5.1. *Theoretical and practical contributions:*

(1) The thesis summarizes and clarifies issues related to listed companies, accounting disclosure of listed companies, information needs of commercial banks in providing commercial loans.

(2) The thesis assesses legal regulations related to accounting disclosure of listed companies and how listed companies are in compliance with these legal regulations in preparing, presenting and disclosing their accounting information.

(3) The thesis assesses to what extent accounting information disclosed by listed companies meets information needs of commercial banks in Vietnam.

5.2. *Recommendations:*

The thesis proposes some solutions and recommendations to improve listed companies' accounting disclosure in order to meet the information needs of commercial banks in making loan decisions:

(1) *Improve the correlation between financial statements:* Modify the structure of Balance sheet and Income statement, classified items into three activities as shown in the Cash flows statement, thereby helping commercial banks to understand comprehensively about business activities

(2) *Apply the direct method in preparing Cash flow statement:* as the information presented in this method is relatively related and easy to understand.

(3) *Require the statement of changes in equity:* to be in line with international

practices and to assist the bank in understanding changes in the counterpart capital of the borrowing enterprise.

(4) *Detailed regulations on disclosed accounting information*: in order to prevent listed companies only providing information sufficiently meet regulatory requirements.

(5) *Presenting data from the previous years*: helps commercial banks to access information, compare and analyzing the company's development trends.

Hanoi, January 22, 2022

SCIENTIFIC INSTRUCTORS

PhD Student

1st Instructor

2nd Instructor

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