

**ABSTRACT**  
**OF THE NEW CONCLUSIONS OF THE DOCTORAL THESIS**

**1. Title:** “*Accounting of the mobile telecommunication services revenue in Vietnam telecommunication firms*”

**2. Major: Accounting**

**Code: 9.34.03.01**

**3. Full name of PhD Candidate:** Nguyen Dieu Linh

**4. Supervisor:** 1. Dr. Ha Thi Ngoc Ha  
2. Dr. Ngo Thi Thu Huong

**5. Summary of new contributions**

**5.1. Contribution for academic and theories**

+ *Regarding theory:*

- The Thesis briefly introduced the theoretical basis of revenue accounting in the approach of transferring the control rights or contract revenue.

- The Thesis clarified the difference between service and business contracts that enables companies to identify service revenues under the accounting standard and regime.

- The Thesis presented and analysed characteristics of business activities in the mobile telecommunication firms that have impact on the revenue accounting of recognizing, identifying, recording and reporting.

+ *The practical:*

- The Thesis systematized, analysed and clarified the arising obligations of 04 groups of client contract of 5 Vietnam telecommunication firms; introduced the practical, challenging, existing reasons of revenue accounting in Vietnam mobile telecommunication firms such as mobile cards, VAT service and mobiles attached with telecommunication services revenues.

- The Thesis introduced solutions to develop the accounting of the mobile telecommunication revenue in Vietnam telecommunication firms in the context of the resolution 4.0

- The Thesis researched experiences to change the approach to the revenue treatments under international practices from 10 firms-IFRS 15-applied international telecommunication firms to draw conclusions for the local ones.

- The Thesis researched and summarized trouble while local firms apply IFRS 15 to propose the vital conditions to apply IFRS 15 in Vietnam to Ministry of Finance, Ministry of

Information & Communication, and other telecommunication firms

- The Thesis can be used as a guidance of the revenue accounting in the telecommunication firms, state and internal audit firms or at larger extent. Meanwhile, the thesis also can be materials for researches, lectures in the academic institutions of profound accounting, auditing related to the topic of the mobile communication revenue.

### ***5.2. New contributions drawn out form the research results***

The Thesis recommended solutions to improve the mobile telecommunication revenue accounting in Vietnam, including:

+ Solutions to identify the mobile telecommunication revenue include clarifying concept of the defferal revenues (via mobile cards), mutal business contract (rental of connectors, connection fee), classify and create category of client contracts.

+ Solutions to improve identifying the mobile telecommunication revenue include clarifying concept of the defferal revenues (via mobile cards), mutal business contracts, sales of mobiles attached with service packages, sales under the loyal customers program.

+ Solutions to develop regulations to record the mobile telecommunication revenues include: the time of recognition of the mobile telecommunication revenue; accounting documentations, account system and treatments on prepaid service contracts, mobile phones attached with service packages, loyal customers program.

+ Solutions to develop reporting information of the mobile telecommunication revenue include in presenting the deffered tax assets arising from the change in the time of recognition of prepaid service revenues, the notes related to client contracts of the telecommunication services.

*Hanoi, February 12, 2020*

**SUPERVISOR 1**

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