

**THE SOCIALIST REPUBLIC OF VIETNAM**  
**Independence - Freedom - Happiness**

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**SUMMARY OF NEW CONTRIBUTIONS OF THE THESIS**

**1. Thesis topic: "FIXED ASSET ACCOUNTING IN MINERAL MINING COMPANIES IN THE NORTHERN AREA "**

**2. Major:** *Accounting*

Code: 9.34.03.01

**3. PhD Candidate :** *Pham Thu Huyen*

**4. Scientific supervisors :** 1. Assoc.Prof.Dr Nguyen Thi Dong  
2. Dr. Tran Hai Long

**5. The PhD thesis has some new contributions:**

**- In terms of theory:** The thesis has systemized the general theoretical basis of FAC in companies, generalized and analyzed local and international accounting standards related to FAC. On the basis of studying experience in applying IAS/IFRS in FAC of some countries in the world, the thesis has drawn experience lessons for FAC in Vietnam. In addition, the thesis has clarified accounting of several specialized fixed assets in the mineral mining industry including: mining rights, mineral exploration expenses and environmental recovery expenses.

**- In terms of practice:** Through analyzing the current situation of FAC in mineral mining companies in the Northern area, the thesis has analyzed and pointed strong points, shortcomings, and overall reasons for such shortcomings. Especially, the thesis has clarified specialized fixed assets in mineral mining companies including: mining rights, mineral exploration expenses and environmental recovery expenses. From that, the thesis has pointed out orientations and proposed solutions to improve FAC in mineral mining companies in the Northern area; this helps to provide the information basis for effective management of fixed assets. Proposed solutions in the thesis including improving the identification of FAC, improving FAC in mineral mining companies in the Northern area from the perspectives of both financial accounting and management accounting. The thesis has also pointed out necessary conditions for implementing such solutions.

The thesis can be used as a practical guide of FAC in FAC mineral mining companies in Vietnam. To a wider extent, state accounting and internal accountants can also apply this guide. At the same time, the thesis can be used as a research and teaching material intensive audit training under the theme of FAC in mineral mining activities.

Despite the author's serious and hardworking attitude, the thesis is bound to have shortcomings. The author hopes to receive contributions and help from scientists and accountants in mineral mining companies to further improve the quality of the thesis and help the proposed solutions in the thesis to be effectively applied in practice.

**Scientific supervisors**

**Ph.D. candidate**

**First supervisor**

**Second supervisor**

**Assoc.Prof.Dr**

**Nguyen Thi Dong**

**Dr. Tran Hai Long**

**Pham Thu Huyen**