

SUMMARY INFORMATION

ABOUT THE NEW CONCLUSIONS OF THE DOCTORAL THESIS

1. Thesis topic: *"Improving revenue accounting in Bao Viet Life Corporation"*
2. Major: Accounting Code: 9.34.03.01
3. Ph.D Researcher's full name: Nguyen Thi Thao Anh
4. Full names of instructors: 1. Assoc. Prof PhD. Nguyen Dao Tung
2. PhD. Nguyen Thi Nga
5. New conclusions of the thesis

Revenue Accounting for life insurance is a relatively new issue in Vietnam, and has been of interest to many scientists in both theory and practice. Stemming from that importance, the thesis **"Improving revenue accounting at Bao Viet Life Corporation"** has researched and drawn the following basic conclusions:

5.1 About theory

(1) The thesis has completely systematized and clarified the theory of life insurance and revenue accounting at life insurance enterprises with contents including: concept, role, nature, Impact accounting principles and characteristics of life insurance business activities impact revenue accounting. This is the dominant basis and basis for researching revenue accounting in these enterprises.

(2) The thesis has systematized and analyzed revenue accounting at life insurance enterprises from a financial accounting perspective, according to 4 specific aspects: (i) Revenue determination; (ii) Obtain initial information about revenue; (iii) Systematize and process revenue information and (iv) Present and provide revenue information.

(3) The thesis has learned and analyzed lessons learned about revenue accounting at insurance enterprises in some advanced countries in the world when approaching from the perspective of standard insurance contracts. international accounting standards, from which some directions are drawn for application in the accounting system at life insurance enterprises in Vietnam.

5.2 About practice

(1) The thesis has clearly analyzed production and management characteristics, business characteristics and life insurance product characteristics that affect revenue accounting at Bao Viet Life Corporation.

(2) Through investigation and survey at Bao Viet Life Corporation and 76 member companies, using qualitative research method, the thesis has systematized and analyzed the content of revenue accounting at Bao Viet Life Corporation. life, specifically: Determination

of revenue; Obtain initial information about revenue; Systematize and process revenue information and Present and provide revenue information. Based on the analyzed situation in the period 2018-2022, the thesis points out the advantages, limitations and causes of revenue accounting limitations at Bao Viet Life Corporation.

(3) The thesis presented the prospects of the life insurance industry, accounting trends in the context of the 4.0 industrial revolution in Vietnam, and also presented the development orientation of Bao Viet Life Corporation in the future. coming time and requirements as well as principles to perfect revenue accounting at Bao Viet Life Corporation.

(4) Based on the limitations of revenue accounting at Bao Viet Life Corporation, the thesis proposes 05 groups of comprehensive solutions, most suitable for the current status of revenue accounting at Bao Viet Life Corporation. This company aims to help businesses promote the completion of the accounting system in the next phase: Complete the construction of the accounting apparatus, complete the identification and determination of revenue applying the 4.0 technology revolution , complete revenue classification, complete the electronic document system, complete the use of account systems and accounting books in accordance with accounting software, complete the recording of insurance premium reductions. Original insurance and recognition when there is a BaoViet Loyalty program, complete presentation and provide revenue information on reports.

(5) The thesis has made a number of recommendations to effectively implement solutions with State management agencies, Vietnam Insurance Association, professional training and organizations and Bao Viet Nhan Corporation. longevity to contribute to improving the unit's operational efficiency.

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