

## SUMMARY OF INFORMATION

### ON THE NEW FINDINGS OF THE DOCTORAL THESIS

**1. Dissertation topic: “Accounting for revenue, expenses, and business results in listed information technology companies in Vietnam”**

**2. Major:** Accounting

**Code :** 09.34.03.01

**3. Full name of the doctoral student:** *Nguyễn Thanh Huyền*

**4. Full name of the scientific advisor:** Prof., Doc. Ngô Thế Chi

**5. New conclusions of the doctoral thesis:**

\* *Firstly*, the thesis presents and analyzes a comprehensive overview of domestic and international research related to revenue, cost, and business performance accounting in enterprises; it studies the factors influencing revenue, cost, and business performance accounting in enterprises. It also examines the experiences of revenue, cost, and business performance accounting in several countries around the world, drawing lessons for Vietnam;

\* *Secondly*, the thesis systematizes and clarifies the theory of accounting for revenue, expenses, and business results in IT enterprises using an approach that identifies and classifies revenue, expenses, and business results; and presents accounting information on revenue, expenses, and business results in financial statements;

\* *Thirdly*, the thesis uses a combination of qualitative and quantitative research methods to survey the current situation of accounting for revenue, expenses, and business results in IT companies listed on the Vietnamese stock market. It measures and evaluates the influence of various factors on the implementation of accounting for revenue, expenses, and business results, providing an objective assessment of the advantages, limitations, and causes of limitations in the implementation of accounting for revenue, expenses, and business results in IT companies listed on the Vietnamese stock market;

\* *Fourth*, based on the development orientation of the IT industry, the thesis analyzes the requirements, directions for improvement, and contents for improving accounting for revenue, expenses, and business results in IT enterprises. These solutions are analyzed specifically, scientifically, and ensure feasibility.

In addition, the thesis also proposes a group of solutions to support effective implementation and suggests conditions related to the State, state management agencies, professional organizations, training institutions, and IT businesses.

*Hanoi, April ...., 2026*

**SCIENTIFIC ADVISOR**

**Doctoral student**