

ABSTRACT ON FINDINGS OF THE PHD THESIS

1. Dissertation title: “Improving Financial Analysis in Financial Supervision of State-owned Enterprises in Vietnam”
2. Specialization: Accounting - Code: 62.34.03.01
3. Full name of Ph.D candidate: Nguyen Le Hoa
4. Full name of scientific supervisors:
 1. Assoc. Prof. Dr. Nguyen Quang Hung
 2. Dr. Hoang Xuan Hoa

5. New conclusions of the dissertation:

First, the thesis systemizes and clarifies basic knowledge on Financial Analysis in Financial Supervision of the State - owned Enterprises (SOEs) including theories on financial supervision, financial analysis in financial supervision of the SOEs. The thesis refers to experiences of several countries worldwide in supervising finance of the SOEs, ultimately drawing some lessons for Vietnam.

Second, the thesis gives the history about the establishment and development of the SOEs in Vietnam at a glance. Upon research at 7 selected typical SOEs and some representative companies of those enterprises, the thesis demonstrates specific financial characteristics of those SOEs and the impacts on financial analysis in their financial supervision. By searching for and doing sample surveys, the thesis also illustrates some practical issues on financial analysis supervision of the SOEs including data sources, analytical methods as well as contents, indicators and process for analysis. Consequently, the thesis shows achievements, restrictions and causes of those restrictions.

Third, the thesis provides viewpoint and orientation for the development of the SOEs in Vietnam over next a few years. Furthermore, it clarifies objectives and principles in order to figure out solutions to the efficiency of the SOEs' financial analysis. These are backgrounds to achieve research outcome of the thesis.

Fourth, the thesis accomplishes the basic target that is the improvement of the financial analysis in financial supervision of the SOEs in Vietnam from the stand of the State-capital representative companies. The solutions proposed

are extracted from theoretical and practical analysis, therefore, each of them is new, inheritant, applicable, uniformed with the data sources, analytical methods, contents and process of financial supervision of the SOEs in Vietnam as well.

Fifth, the thesis proposes some recommendations for the State, authorities, state-capital representative companies and the authorized supervisors of the SOEs. These recommendations are preconditions to improve the role and efficiency of the SOEs' financial supervision by the state-capital representative companies in Vietnam.

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