

## Summary on new conclusions of the doctoral thesis

**1. Subject:** “*Completing the analysis of profitability in tourism business enterprises in Binh Dinh province*”

**2. Major:** Accounting      **Code:** 62.34.03.01

**3. Name:** Nguyen Thi Le Hang

**4. Instructors:**

1. Associate Prof. Nghiem Thi Tha

2. Prof. Nguyen Van Cong

**5. New conclusions of the thesis**

- The fellow has codified and clarified basis theory about profitability and profitability analysis in enterprises. The author clarifies the essence of profitability and factors affecting profitability; organisation for profitability analysis; tools and analysis techniques; analysis content. Also, the thesis mentions the experience in analysing the profitability of some foreign countries and giving lessons for Vietnam.

- Through the situation of profitability analysis in tourism enterprises in Binh Dinh province, the author presents the advantages and limitations existing in profitability analysis of tourism enterprises in Binh Dinh.

- The thesis has recommended solutions and conditions to complete profitability analysis in Binh Dinh tourism enterprises, specifically in completing the organisation of profitability analysis, tools and analysis profitability; profitability analysis content.

Ha Noi, 27/02/2017

**Signature**

**Instructors**

**Instructor 1**

**Instructor 2**

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