

**SOCIALIST REPUBLIC OF VIETNAM**

**Independence - Freedom - Happiness**

**INFORMATION ABOUT NEW CONTRIBUTIONS IN TERMS  
OF ACADEMIC AND REASONING ASPECTS OF THESIS**

**Thesis: IMPROVEMENT OF SEGMENTAL DISCLOSURE IN FINANCIAL STATEMENT  
OF LISTED COMPANIES IN VIETNAM STOCK EXCHANGE**

Major: Accounting Code: 62.34.03.01

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Academy of Finance

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**Summary of new contributions**

1. The thesis synthesizes theories in relation to segmental disclosure, usefulness of segmental disclosure, factors which impact on level of segmental disclosure, the author has developed this factors in the context of practices in Vietnam.
2. In this research, the author explores the model for measurement of relationships of business's characteristics in relation with the level of segmental disclosure. The result from the qualitative research has re-confirmed the quantitative research; applicable solutions should be more realistic.
3. The research findings show current practices of disclosure in Vietnamese listed companies, also confirm the usefulness of segmental information disclosure in perceptions of external auditors, preparers and users (investors and analysts) of financial statements. Moreover, the factors of company's size, company's profitability and auditors have impacts on level of segmental disclosure from listed companies.
4. Based on the discovered factors to study and clarify the necessary preconditions for Vietnamese listed companies to disclose transparently in market.
5. Based on the research findings, the author proposes concrete solutions with the aim to improve the level of segmental disclosure in listed companies, develop current accounting standards to comply with international rules and be in consistent with Vietnamese political, economics and cultures.
6. The current study is the first of its kind in Vietnam, and adds to the growing literature on financial disclosure; it therefore fills a gap about segmental disclosure in developing countries. It is also exploratory in nature, since very little is known about segmental reporting practices in Vietnam. Thus, this study's findings represent a significant contribution to knowledge.

**Instructor**

**Candidate**