SUMMARY OF THE CONCLUSIONS
OF DOCTORAL THESIS

1. **Thesis topic:** "*Completing the system of financial analysis indicators in Vietnam's road and bridge construction enterprises*"

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

3. **Full name of Phd student : Nguyen Thi Lan Anh**

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

First, based on the nature, requirements and principles of developing a system of financial analysis indicators, the dissertation breaks up the system of corporate financial indicators into 4 modules including modules for indicators of financial status, financial indicators, financial indicators and financial indicators toward management of corporate finance.

Second, tracing back to the requirements of the financial analysis system which must reflect the characteristics of each sector, the research has studied the theory of enterprise financial indicators in relation to the characteristics and conditions of production and business in some basic industries including road and bridge construction, which lays the foundation for furthur studying of the application of financial analysis criteria in Vietnam's road and bridge construction enterprises.

Third, the system of financial analysis indicators for Vietnam bridge and road construction enterprises aiming at financial management of enterprises is composed of two categories: The statutory financial indicator system for listed companies and state- based enterprises; Financial indicator system for internal management of enterprises.

Fourth, resulting from the study of detailed management model, form of capital management, business characteristics of the bridge construction enterprises in Vietnam and the impact on the system of financial analysis indicators, the dissertation looks into the status of the system of financial analysis indicators, thereby developing

and supplementing a number of financial analysis indicators bearing the specific characteristics of road construction into the system of financial analysis indicators, which was developed by scientists . The new indicators for the construction of bridges and roads in Vietnam are mainly inclusive of the financial analysis and detailed module for each project and serving internal management of enterprises.

Fifth, the study refers to the system of financial analysis indicators reflecting the mother-child financial relationship for the mother-to-child construction enterprises in the indicator group reflecting the situation shape and solvency. At the same time, the ROA, ROS, ROE, "Equity Prospectus" is determined by the direct interest rate and voting power of the holding company in the subsidiary. This is to accurately reflect the financial interests of the parent company in the subsidiary.

Sixth, with the view that medium-sized enterprises do not necessarily use the whole system of financial analysis of enterprises, it is possible to select the appropriate indicators, the dissertation has set up a financial indicator system for the bridge construction enterprises in Vietnam, emphasizing the indicators feasible for medium-sized enterprises to use.

Hanoi, October 10, 2017

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