**THESIS OUTLINE**

MAJOR: ACCOUNTING

**TOPIC: ACCOUNTING FOR SELLING EXPENSES AT ABC COMPANY**

TABLES OF CONTENTS

LIST OF ABBREVIATIONS

LIST OF TABLES

LIST OF FIGURES

**INTRODUCTION**

- Rationales for choosing the topic

- Thesis structure.

**CHAPTER 1**

**FEATURES OF SELLING EXPENSES AND SELLING EXPENSES MANAGEMENT AT ABC COMPANY (2 points)**

**1.1. Features of selling expenses at ABC Company**

*In this section, students have to describe list of selling expenses* *classified by nature and by characteristics of selling expenses*

**1.2. Features of selling expenses management at ABC Company**

*In this section, students have to describe the functions and responsibilities of individuals as well as departments setting and approving selling expenses plan and controlling selling expenses.*

**CHAPTER 2**

**ACCOUNTING FOR SELLING EXPENSES AT ABC COMPANY (4 points)**

**2.1. Accounting documents and procedures**

*In this section, students have to describe accounting documents and documents movements for each type of selling expenses. In addition, students have to submit accounting documents proved for transactions related to selling expenses.*

**2.2. Accounting in details for selling expenses at ABC Company**

*In this section, students have to describe the recording procedures of selling expenses. Then, students have to describe the accounting books of detailed selling expenses as well as summary of detailed selling expenses.*

2.3. **General accounting for selling expenses at ABC Company**

*In this section, students have to describe accounts used and the process of recording selling expenses transactions in general ledger, selling expenses ledger corresponding with the company’s selected accounting book form*

**CHAPTER 3**

**IMPROVING ACCOUNTING FOR SELLING EXPENSES AT ABC COMPANY (2 points)**

**3.1. Assessment the current accounting for selling expenses at ABC Company**

*3.1.1. Strengths*

*3.1.2. Weakness/ Limitations*

**3.2. Solutions to improve accounting for selling expenses at ABC Company**

***3.2.1. Management of selling expenses***

***3.2.2. Uses of accounts***

*In this section, students have to give solutions related to Accounts: the reasons for adding detailed T-Account or the reasons for removing detailed T-account and the show how to make accounting entries from proposed T-accounts*

***3.2.3. Accounting vouchers and accounting vouchers flows***

*In this section, students have to make recommendations related to adding or removing vouchers, process of making vouchers and vouchers flows*

***3.2.4. Accounting books in details***

*In this section, students have to make recommendations related to adding or removing accounting books in details*

***3.2.5. General accounting books***

*In this section, students have to show opinion about the appropriate forms of the accounting book. In addition, students have to give comment on changing the recording method or removing some accounting books*

***3.2.6. Selling expense report***

*In this section, students have to comment on current selling expenses report forms and then students have to recommend the company to make more selling expenses reports or eliminate some sellings expenses reports.*

**3.2.7. Conditions to implement proposed solutions**

**CONCLUSION**

REFERENCES

CONFIRMATION OF ABC COMPANY

APPENDIX

***Notes:***

- Form of the thesis: 1 point;

- Structure of the thesis: 1 point;

- Content of the thesis: 8 points

- The thesis must include three chapters with a minimum 50 pages

- This topic is appropriate for manufacturing companies and merchandising operations with high amounts of selling expenses.