**THESIS OUTLINE**

FOR ACCOUNTING MAJOR

**TOPIC: ACCOUNTING PROCEDURES FOR REVENUES, EXPENSES**

**AND INCOME SUMMARY AT ABC COMPANY**

TABLES OF CONTENTS

LIST OF ABBREVIATIONS

LIST OF TABLES

LIST OF CHARTS

**INTRODUCTION**

- Define the reasons for choosing this topic

- Introduce the thesis structure.

**CHAPTER 1**

**FEATURES OF REVENUES, EXPENSES, ORGANIZING AND**

**MANAGING REVENUES AND EXPENSES AT… (2 points)**

1.1. **Features of revenues and expenses at…**

*1.1.1. General activities of company…*

 *Extracting from section 1.2.2. of Internship reporting*

*1.1.2. Features of revenues at…*

*- Describe sales method of the company*

*- How products and services of the company affect revenues*

*- Clarify revenues of the company*

*1.1.3. Features of expenses at..*

*- Clarify expenses of the company*

*- How expenses of the company incur*

**1.2. Revenues and expenses management**

*In this section, students have to describe the function and responsibility of individuals as well as departments of the company which related to:*

*- Marketing;*

*- Sales contracts;*

*- Delivery and shipping*

*- Inspecting, controlling sales, delivery and shipping, receiving payment, product warranty, sales discount activities*

 **CHAPTER 2**

**CURRENT SITUATION OF ACCOUNTING PROCEDURES FOR REVENUES, EXPENSES AND INCOME SUMMARY AT…(4 points)**

**2.1. Accounting for revenues**

*2.1.1. Accounting documents and procedures*

*In this section, students have to describe:*

*- Accounting documents and documents circulation process of each type of sale method, reduce revenue recording documents (if any), financial and other revenues recording documents and obtaining some representative documents of the company for illustration.*

*- Take 2 examples of sales (retail, wholesale, sale agents, sales on account…) including sales contracts and invoices.*

*- Take an example of reduce revenues*

*- Take an example of financial revenues (for example: bank interest)*

*2.1.2. Detailed accounting of revenues at…*

*In this section, students have to describe:*

*- The recording procedures of revenue and reduce revenue detailed books,*

*- Detailed summary tables and cited detailed books of the company*

*2.1.3. General Accounting for revenues at …*

*In this section, students have to describe:*

*- T account*

*- The process of recording transactions in general accounting books for revenues and reduce revenues, cited general accounting books correspond to the book form used by the company.*

*Example: if the company employs general journal method, transactions will be recorded in general journal and posted to Ledgers at the end of the period.*

**2.2. Accounting for expenses**

*2.2.1. Accounting for cost of goods sold*

*2.2.1.1. Accounting documents and procedures*

*In this section, students have to describe:*

*- Accounting documents and documents circulation process to determine cost of goods sold of the company, such as: goods issue, receipt of delivery, minutes of acceptance.*

*- Method to estimate cost of goods sold*

*2.2.1.2. Detailed accounting for cost of goods sold at…*

*In this section, students have to describe:*

 *- The recording procedures of cost of goods sold detailed books,*

*- Detailed summary tables and cited detailed books of the company*

*2.2.1.3. General Accounting for cost of goods sold at …*

*In this section, students have to describe:*

*- T account*

*- The process of recording transactions in general accounting books for cost of goods sold, cited general accounting books correspond to the book form used by the company.*

*Example: if the company employs general journal method, transactions will be recorded in general journal and posted to Ledgers at the end of the period*

*2.2.2. Accounting for sales expenses*

*2.2.2.1. Accounting documents and procedures*

*In this section, students have to describe accounting documents and documents circulation process to determine sales expenses of the company.*

*- Presenting payroll of sales department, goods issue (using raw material or instruments and tools for sales department), depreciation schedule of sales department, service invoices… (interpreting the content of transactions)*

*2.2.2.2. Detailed accounting of sale expenses*

*In this section, students have to describe the recording procedures of sales expenses, detailed summary table of sales expenses and cited detailed books of the company.*

*2.2.2.3. General Accounting for sale expenses*

*In this section, students have to describe the process of recording transactions in general accounting books for sales expenses (illustrated by initial accounting documents and general accounting documents such as accounting vouchers, detailed list…), cited general accounting books correspond to the book form used by the company*

*Example: if the company employs general journal method, transactions will be recorded in general journal and posted to Ledgers at the end of the period.*

*2.2.3. Accounting for administrative expenses*

*2.2.3.1. Accounting documents and procedures*

*In this section, students have to describe accounting documents and documents circulation process to determine administrative expenses of the company.*

*- Presenting payroll of administration department, goods issue (using raw material or instruments and tools for administration department), depreciation schedule of administration department, service invoices… (interpreting the content of transactions)*

*2.2.3.2. Detailed accounting of administrative expenses*

*In this section, students have to describe the recording procedures of administrative expenses, detailed summary table of administrative expenses and cited detailed books of the company.*

*2.2.3.3. General Accounting for sale expenses*

*In this section, students have to describe the process of recording transactions in general accounting books for administrative expenses (illustrated by initial accounting documents and general accounting documents such as accounting vouchers, detailed list…), cited general accounting books correspond to the book form used by the company*

*Example: if the company employs general journal method, transactions will be recorded in general journal and posted to Ledgers at the end of the period.*

*2.2.4. Accounting for financial expenses*

*2.2.4.1. Accounting documents and procedures*

*In this section, students have to describe accounting documents and documents circulation process to determine financial expenses of the company.*

*- Presenting interest payables or cash discount transactions*

*2.2.4.2. Detailed accounting of administrative expenses*

*In this section, students have to describe the recording procedures of financial expenses, detailed summary table of financial expenses and cited detailed books of the company.*

*2.2.3.3. General Accounting for sale expenses*

*In this section, students have to describe the process of recording transactions in general accounting books for financial expenses, cited general accounting books correspond to the book form used by the company*

**2.3. Income summary**

*In this section, students have to present:*

*- Accounting period,*

*- Income summary procedure,*

*- Ledger used to determine loss or profit of the company*

**CHAPTER 3**

**COMPLETING ACCOUNTING PROCEDURES FOR REVENUES, EXPENSES AND INCOME SUMMARY AT…(2 points)**

**3.1. Assessing the current accounting procedures for revenues, expenses and income summary at..**

*3.1.1. Advantages*

*3.1.2. Disadvantages*

**3.2. Solution to complete accounting procedures for revenues, expenses and income summary at…**

*3.2.1. Revenues and expenses management*

*3.2.2. T account, recording methods (explain the detail of T accounts, is there any entries should be added or removed, does current employed cost flow method needs to be changed?)*

*3.2.3. Accounting documents and documents transfer (is there any document should be added or removed, does the document structures need to be changed?)*

*3.2.4. Detailed accounting books (should be added or changed?)*

*3.2.5. General accounting books (do the forms appropriate? Is there any book should be added, changed or removed? Should the method of recording be changed?)*

*3.2.6. Financial reports related to revenues (is there any report should be added? Do the current report’s structure and content need to be changed)*

*3.2.7. Circumstances for implementing proposed solutions*

**CONCLUSION**

REFERENCES

COMMENT OF COMPANY

APPENDIX

***Notes:***

- Presenting under regulations: 1 point;

- Well-proportioned structure: 1 point;

- All 3 parts of thesis are compulsory

- Minimum page count (including all content from introduction to conclusion): 50 pages

- This topic is appropriate for merchandising companies and constructing companies