

## Information on Financial Statements for Loan Decision-Making of Commercial Banks in Vietnam

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**Abstract :** Financial statements (FS) are tools which provide information to users for making business decisions. This article is going to present the survey which clarifies the role of financial statement to Commercial Banks' loan decisions in Vietnam. Moreover, this also discusses about financial statement's quality currently, thereby making suggestions for enterprises to enhance the usefulness of accounting information in borrowing activities.

**Keywords :** usefulness of financial statement, accounting information quality, loan decisions

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