Developing a Microsoft Excel Program for Accounts Receivable Management at Thai Huong TN Co., Ltd., Thai Nguyen

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***Abstract*—This thesis studies accounts receivable management at Thai Huong TN Co., Ltd. in Thai Nguyen and develops a Microsoft Excel-based program for the company's customer debts. The author examines the enterprise's organization, sales and receivables workflow, and existing record practice before analysing, designing, and building the program. The source conclusion describes the result as simple and easy to use and recognizes that the report and implementation still have limitations. It provides no measured collection-rate, error-rate, or time-saving comparison. The work is a company-specific spreadsheet application for receivables administration, with later refinement proposed by the author.**

***Index Terms*—Microsoft Excel, debt management, customer debts, system design, Thai Huong TN**

I. Introduction

Tracking money owed by customers is part of a company's sales and accounting process. Inaccurate or difficult-to-retrieve receivable records can make follow-up harder. The thesis studies the process at Thai Huong TN Co., Ltd. and proposes using Microsoft Excel to organize the relevant information. It starts from the company's organizational context and its sales, purchasing, and customer-debt procedures. Its purpose is to develop a practical program for that case, rather than to evaluate general credit policy or predict customer default [1]. Related earlier ICTU undergraduate theses provide context for this English summary [7], [8], [9]. Published articles on the methods and subject of this project provide context for this English summary [10].

II. Methods

The author reviews the company's organization and the accounting workflow for buying, selling, and recording customer receivables. The manuscript then analyses information needs and designs an Excel program to manage the debt records. Its implementation section presents the program's structure and operating screens. The summary relies on those descriptions and the source conclusion. It does not infer a controlled deployment, a sampled user study, or quantified testing results that are not present in the thesis [1].

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III. Results

The source reports that the student built a program to manage customer receivables for Thai Huong TN Co., Ltd. It presents the sales and debt workflow that the program is intended to support. The author characterizes the implementation as simple and easy to use. The thesis does not provide a measured change in overdue debt, collection time, record accuracy, or user workload. Its demonstrated result is an Excel-based application and an analysis of the company's relevant accounting process [1].

IV. Discussion

The case-based design connects the spreadsheet to a defined customer-debt workflow, which is useful for checking whether the program covers the company's main records. The author's positive description of ease of use is not accompanied by an independent usability study. The work also does not measure financial outcomes after implementation. The source acknowledges limited time and experience and asks for further review and improvement. A next evaluation could document test cases and compare record completeness or processing time against the prior practice [1].

V. Conclusion

The thesis produces a Microsoft Excel program for managing customer receivables at Thai Huong TN Co., Ltd. The student analysed the company's organization and accounting procedures, then designed and built a tool described as simple to use. The manuscript acknowledges remaining limitations and does not establish quantified business or accounting improvements. Its contribution is a practical case implementation and a documented starting point for later testing and refinement. The source's own conclusions support that narrower interpretation of the work [1].

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