

SUMMARY OF NEW CONCLUSIONS OF DOCTORAL THESIS

1. Thesis's Title: "Enhancing the organization of state owned enterprise audit performed by State Audit of Vietnam"

Major: Accounting

Code number: 62.34.03.01

2. Ph.D Researcher's full name: Ngo Nhu Vinh

3. Supervisor's full name

Associate Professor, Ph.D Thinh Van Vinh

Ph.D Mai Vinh

4. New conclusions of the thesis:

+ *In theoretical perspective*: The thesis outlined the theoretical issues related to the organization of State owned enterprise (SOE) audit performed by state audit as follow:

- The thesis made clear the roles and functions of state audit in managing SOE.

- The thesis has developed definition of the organization of SOE audit performed by state audit and analysis four main components of organizing audit work including organizing annual audit plan, organizing implementation of annual audit plan, organizing preparation of annual audit report, organizing follow up audit.

- The thesis mentioned foundation of the organizing audit of state owned enterprise audit and made clear basis content of organizing audit work including audit topics, criteria for determining audit topics, criteria for determining audit etc., the thesis also analyzed the factors that affect the organization of SOE audit.

- The thesis clarified the content of the audit work carried out by state audit including four contents: organizing annual plan of SOE audit performed by state audit, organizing implementation of annual plan of SOE audit performed by state audit, organizing preparation of annual audit report of SOE audit performed by state audit, organizing follow - up audit. The thesis also analyzed SOE audit experiences in countries such as France, Germany, Austria and the UK to draw lessons for the State Audit of Vietnam.

- The thesis described the legal system of SOE audits carried out by State Audit of Vietnam, the general characteristics of SOE audit conducted by the State Audit of Vietnam, as well as the review of SOE audit results by the State Audit of Vietnam between 2011 and 2015.

- The thesis clearly described the organization of SOE audit carried out by the State Audit of Vietnam, which analyzed and assessed its outcome, limitation and the reasons caused to limitations.

+ *New recommendations from research results*:

The thesis has made some recommendations on enhancing the organization of SOE audit performed by the State Audit of Vietnam as follows:

+ *Enhancing the organization of SOE annual audit plan*, including:

- Determination of audit topics, criteria for determining the SOE audits;
- Organizing the collection and analysis of information to select, assess and rank SOE audits;
- Allocation of resources to SOE audits performed by State audit of Viet Nam

+ *Enhancing the implementation of SOE annual audit plan*, including:

- Improving SOE audit planning, which emphasizes the use of risk matrix in the selection of the audited entities, application of information technology in organizing audit teams;
- Improvement of implementing the audit, which emphasizes the establishment of database for the auditing work of the auditor, using Gantt chart for tracking auditing progress;
- Improving audit organization management solution which emphasizes the use of Gantt chart to enhance the efficiency of monitoring the audit progress.

+ *Enhancing preparation of annual audit report*, emphasizing using periodical reports on auditing results and the development of a set of criteria for assessing the impact of SOE auditing work.

+ *Enhancing follow up audit* which emphasizes the use of electronic databases to track the implementation of recommendations and use risk matrix to select audited entities and check performance audit recommendations.

Finally, the thesis has recommended the conditions to implement the solutions proposed.

Ha Noi, 10 May 2017

SUPERVISOR

PhD Student

FIRST

SECOND

Assoc. Prof. Dr. Thinh Van Vinh

Dr. Mai Vinh

Ngo Nhu Vinh