

SUMMARY OF NEW CONCLUSIONS OF DOCTORAL THESIS

1. Thesis's topic: *"Enhancing the internal control system in Vietnam Post"*

Major: Accounting

Code number: 62.34.03.01

2. Ph.D Researcher's full name: **Hoang Thanh Hanh**

3. Supervisor's full name:

1. **Assoc. Prof. Dr. Thinh Van Vinh**

2. **Dr. Le Dinh Thang**

4. New conclusions of the thesis:

+ *In theoretical perspective*: The thesis outlined the theoretical issues related to internal control and internal control system in the enterprise as follow:

- To systematize and supplement the basic argument about the internal control system in the enterprise.

- Clarify the concepts, roles and components of the internal control system in the enterprise

- Clarify the nature and characteristics of the internal control system in the holding company - subsidiary enterprise.

- To propose a model which can measure the effectiveness of the enterprise's internal control system, based on the study of David Brewer and William List (2014).

+ *New recommendations from research results*:

The thesis proposed some recommendations on enhancing the internal control system in Vietnam Post as follows:

+ *Enhancing the control environment*, including: Raise the awareness of the administrators in the holding company and subsidiaries of Vietnam Post; Enhancing the organizational structure; Enhancing employee policy; Enhancing operational planning in accordance with the requirements of internal control system.

+ *Enhancing the information and communication systems*, including: Improving the

information and communication system in the holding company and subsidiaries of Vietnam Post; Improving the accounting information system in the subsidiaries of Vietnam Post.

+ *Enhancing control procedures*, including: Improve and follow the principles in designing and operating control procedures; enhancing control procedures of basic operations in subsidiaries of Vietnam Post; Implement the model to measure the effectiveness of Vietnam Post's internal control system.

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

Ha Noi, 10th Jun 2017

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