

NEW FINDINGS OF THE DISSERTATION

1. Dissertation title: “Completing the internal control system in petroleum technical service enterprises in Vietnam”

2. Specialization: Accounting, Code:62.34.30.01

3. Postgraduate: NGUYEN THANH TRANG

4. Academic Supervisor:

1. Assoc. Prof. NGUYEN TRONG CO

2. Assoc. Prof. ĐOAN VAN ANH

5. New findings of the Dissertation:

+ Summary of theories of the internal control and internal control system in Vietnam and in other countries.

+ Confirming the view that the internal control system has 5 components and it has relationships with risks in implementation.

+ Introduction about the characteristics of the internal control system in petroleum technical service enterprises, presenting some lessons learned from other countries and large enterprises around the world about the internal control system such as of Britain, of Malaysia, of USA...

+ Survey of the internal control system factors in petroleum technical service enterprises in Vietnam today (expression of 5 factors in enterprises is clear, 5 factors are in good relation, risk role in designing and operating the system is unclear, the control environment has many shortcomings and needed more control process in important activities).

+ Proposing possible solutions (to improve managers knowledge about the internal control system, restructuring and increasing awareness of individuals involved in the system, building risk assessment processes and identify current risk, put more new control solutions in important tasks like purchasing, project management, implementation, cost, salary... and finally the solutions for regular monitor).

**ON BEHALF OF
ACADEMIC SUPERVISORS**

POSTGRANDUATE

Assoc. Prof. NGUYEN TRONG CO

NGUYEN THANH TRANG

