

**SUMMARY INFORMATION  
ON THE NEW FINDINGS OF THE DOCTORAL DISSERTATION**

**1. Dissertation Title:** *“Auditing of entities operating under the Law on Cooperatives in Vietnam”*

**2. Major:** Accounting **Mã số:** 09.34.03.01

**3. Full name of PhD candidate:** Hà Thị Phương Thanh

**4. Full name of scientific supervisors:**

1. Prof.Dr. Nguyen Dinh Do
2. Assoc.Prof.Dr. Luu Duc Tuyen

**5. New Conclusions of the Thesis:**

*\* Firstly:* The dissertation has delved into previous scientific works related to the topic, clarifying issues that have been addressed, areas that have not been considered, and identifying research gaps for the dissertation.

*\* Secondly:* The dissertation has systematized, updated, and further clarified general theoretical issues regarding the auditing of cooperatives according to the following contents: an overview of auditing of units operating under the law on cooperatives; auditing of units operating under the law on cooperatives, clarifying the auditing entity, audited units in the collective economic sector, the scope of audit, the basic content of the audit, the audit process, and factors affecting the implementation of audits of units operating under the law on cooperatives; and international experience in auditing cooperatives.

*\* Thirdly:* The thesis provided an overview of entities operating under the Law on Cooperatives in Vietnam, including a general description of these entities, their classification, operational characteristics, and factors influencing auditing activities. It also presented the current legal framework for auditing entities operating under the Law on Cooperatives. In particular, the author delved into analyzing the current state of auditing activities in cooperatives, focusing on the auditing entity, the audited cooperatives, the scope of the audit, the audit content, and the audit process. It identified factors influencing the auditing of cooperatives; evaluated the results achieved, the limitations, and the causes of these limitations for each aspect of cooperative auditing.

*\* Fourthly:* Based on the orientation of collective economic development in Vietnam and the perspectives on improving auditing for units operating under the Law on Cooperatives in Vietnam, the author has proposed comprehensive

solutions to improve auditing for cooperatives. In addition, the thesis proposes several recommendations to state management agencies; the Vietnam Cooperative Union and provinces/cities; cooperatives; independent auditing organizations and training organizations to successfully implement the proposed solutions.

*Hanoi, 24 March, 2026*

**SCIENTIFIC INSTRUCTORS**

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