

NEW CONTRIBUTIONS OF THE RESEARCH

1. **Dissertation topic:** *“Improving the organization of audit work of the finalization report of the completed capital construction investment project performed by the independent Vietnamese auditor”*
2. **Major:** Accounting **Code:** 9.34.03.01
3. **PhD candidate:** Nghiem Xuan Dung
4. **Supervisor:** Associate Professor, Doctor. Nguyen Thi Phuong Hoa
5. **New contributions of the thesis are as follows:**

5.1. Form theoretical perspective

Firstly, the dissertation has fully systematized and analyzed to clarify the basic theories about the organization of the audit of financial statements of completed capital construction investment projects by independent auditors, in which presenting an overview of the capital construction investment project, the final settlement report of the completed capital construction investment project and analyzing the characteristics of the capital construction investment projects that affect the organization of the audit of the project settlement report. Construction investment project is completed in terms of content, process, audit method, organizational structure, audit quality control and finalization report of completed construction investment project. Besides, analyzing the basic features of the audit of the finalization report of the completed construction investment project. Each theoretical issue is presented in a logical manner, serving as a theoretical premise for the author to delve deeper into the theoretical framework on the content of the audit work organization be performed by an independent auditor.

Secondly, the thesis has analyzed the basic content of the organization of auditing the financial statements of completed capital construction investment projects performed by independent auditors. This is an important foundation to help the authors. The author performs in-depth research in the next chapters of the thesis.

5.2. Form practical perspective

Firstly, the dissertation has presented the research results on the current situation of organization of audit of financial statements of completed capital construction investment projects of independent auditing firms in Vietnam. Through that, the thesis also analyzes and evaluates the successes and limitations of the current situation of organizing the audit of financial statements of completed capital construction investment projects of independent Vietnamese auditing companies now. The conclusions of the current situation study are scientifically based and reliable.

Secondly, from pointing out the advantages, limitations and causes of limitations in organizing the audit of the final settlement reports of completed capital construction investment projects of independent Vietnamese auditing companies. The thesis analyzed and proposed solutions to improve the organization of the audit of the final settlement report of the completed capital construction investment project performed by the independent Vietnamese auditor. Include:

- (1) Completing the organization of personnel participating in the audit of the finalization report of the completed capital construction investment project.
- (2) Completing the object, objectives, content and audit basis of the completed capital construction investment project settlement report.
- (3) Completing the organization of the audit process for the finalization report of the completed capital construction investment project.

(4) Completing the organization of quality control of the audit of the final settlement report of the completed capital construction investment project.

The solutions are designed to be consistent with the approach to the organization of accounting work and analyzed with theoretical, practical and quite comprehensive grounds. In particular, the outstanding solution is the solution to complete the organization of the audit process of the finalization report of the completed capital construction investment project based on risk assessment and determination of materiality. In order for the solutions to be implemented synchronously and feasible, the thesis has set out the conditions for implementing the solution for State management agencies, professional associations and independent auditing companies in Vietnam. These conditions create the basis and basis for implementing these solutions in practice.

Ha Noi, June, 27th, 2021

Academic Supervisor

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