

SUMMARY INFORMATION
ABOUT NEW CONCLUSIONS OF THE DOCTORAL THESIS

1. Thesis topic: *“Completing the internal audit organization in Song Da Corporation”*

Major: Accounting

Code: 62.34.03.01

2. Full name of Phd Student: Do Quoc Viet

3. Full name of scientific instructor:

1. Prof.Dr. Nguyen Dinh Do; 2. Assoc. Prof. Dr. Do Minh Thanh

4. New conclusions of the Thesis:

New academic and theoretical contributions

- Study, specify, clarify the basic theoretical issues about Internal Audit in enterprises. Analyzing the role, functions and tasks of the Internal Audit in the enterprise, the need to establish an Internal Audit in the enterprise, clarifying that the Internal Audit is shifting from the role of supporting department for the Board of Directors in checking and supervising accounting and finance work to become a department providing assurance and advices to create value and improve the organization's activities, improve management efficiency and risk management.

- Study the Internal Audit Organization in enterprises by two aspects: apparatus organization and operational organization; systematizing the internal Audit process in the enterprise. Focus on studying the approaching method of Internal Audit based on risk analysis, clarifying the advantages of this method compared to the system approaching method.

- Study and analyze the factors affecting the Internal Audit Organization in enterprises; study the experience of organizing internal audit according to international governance practices and point out what should be considered when applying to reality in Vietnam.

New proposals come from research results

From the results of the research and surveys, the Thesis offers some suggestions for completing the Internal Audit Organization in Song Da Corporation, including:

- Propose solutions to improve understanding of the Internal Audit theory and establishing Internal Audit department under the Board of Directors at the Parent Company under the direct guidance of the Audit Committee; Internal Audit department under the administrative Council at member units under the direct guidance of the Audit Committee (or independent Administrative Council member). Giving orientations to improve the Internal Audit Regulation

with the contents of: functions; duties; right; Objective independence, code of ethics, behaviors and relationship of the Internal Audit. Propose a model of labor margin calculation of Internal Audit department, orientation of standards, allowance and operational efficiency assessment of Internal Auditors.

- Provide a solution to approach the Internal Audit based on risk analysis and implementing performance audit. The author has built a risk assessment model in the process of selecting the audited units and auditing contents. On that basis, the author has designed an audit program with specific methods and procedures for auditing. For focusing on operational audits, the author has given orientations for: topics selecting; objectives and contents determining; building a set of assessment criteria and basic methods of performance audits.

- Propose solutions to complete the organization and operation of auditing quality control towards the professional, high quality and efficiency of Internal Audit activities. In addition, the author has also designed sample of audit records.

The Thesis also offers some recommendations for the State, authorities and Song Da Corporation.

Hanoi, date month year 2019

SCIENTIFIC INSTRUCTOR

PHD STUDENT

INSTRUCTOR 1

INSTRUCTOR2

Prof.Dr. Nguyen Dinh Do

**Assoc. Prof. Dr. Do Minh
Thanh**

Do Quoc Viet