

SUMMARY INFORMATION
OF NEW CONCLUSIONS OF DOCTORAL THESIS

1. Thesis topic: Completing internal control in small and medium-sized paper manufacturing enterprises in Northern Vietnam.

2. Major: Accounting **Code: 9.34.03.01**

3. Full name of PhD student: Nguyen Thi Thanh

4. Full name of supervisors

1. Associate Professor, Dr.Nguyen Ba Minh

2. Dr. Bui Thi Ngoc

5. New conclusions of the thesis:

- Theoretically: The thesis has identified characteristics of small and medium-sized enterprises that affect the design and operation of internal control in small and medium-sized enterprises to identify criterias for evaluating internal control in small and medium enterprises; built a model to consider the impact of the effectiveness of internal control affecting operational objectives of small and medium enterprises.

- In practice: The thesis presents and analyzes characteristics of the small and medium-sized paper manufacturing enterprises in the North of Vietnam affecting internal control; analyzes key risks affecting internal control in small and medium paper manufacturing enterprises in Northern Vietnam. The dissertation investigated and analyzed status of internal control among small and medium paper manufacturing enterprises in Northern Vietnam through the use of qualitative and quantitative research methods, which identified factors influenced internal control and assessed in detail each element of internal control as well as basic control processes in small and medium paper production enterprises in Northern Vietnam.

- Applicability: The thesis has proposed solutions to improve internal control in small and medium-sized paper enterprises in Northern Vietnam in accordance with the industry's development orientation on the basis of

maintaining and promoting the effectiveness of control environment, risk assessment, control activities, information and communication, monitoring in small and medium-sized enterprises surveyed. The thesis also provides conditions and steps to implement solutions in these small and medium enterprises.

Hanoi, December 11, 2019

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