

**SUMMARY OF
NEW CONCLUSIONS OF DOCTORAL THESIS**

1. Thesis's Title: *“Improving the organisation of auditing construction enterprises’ financial statements conducted by small and medium audit firms in Vietnam”*

2. Major: Accounting

Code number: 62.34.03.01

3. Ph.D Researcher's full name: Nguyen Thi Thanh Phuong

4. Supervisor's full name:

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5. New conclusions of the thesis:

5.1. New theoretic contributions:

The thesis generalized and clarified the general theoretical issues on organization of auditing and organization of audit of financial statements made by the independent audit, specifically:

- The dissertation has systematized and clarified the views on the organization of the financial statement audit conducted by independent auditors and at the same time generalized the concept of organization of financial reports auditing performed by independent audit.

- The thesis has identified the factors affecting the organization of the financial report audit performed by the independent auditor, which emphasizes the size of the audit firm and the characteristics of the construction enterprises.

- The thesis on systematization and clarification of the contents of the organization of the audit of financial statements of construction enterprises conducted by independent auditors, focusing on organization of the process of auditing financial statements of construction enterprises. At the same time, the thesis also synthesizes and analyzes the experience of organizing the audit of financial statements of construction enterprises conducted by foreign auditing companies in Vietnam to draw lessons for the auditing companies. small and medium Vietnamese.

- The dissertation has provided an overview of the small and medium auditing companies in Vietnam, an overview of the system of legal documents in the field of independent auditing in Vietnam, an overview of organization of auditing financial reports. The construction business is conducted by independent audit.

- The dissertation clearly describes the status of organization of the audit of financial statements of construction enterprises conducted by small and medium auditing companies in Vietnam, paying attention to organizing the process of auditing financial statements of construction enterprises Analyzing and evaluating the status of the organization of the audit of financial reports of construction enterprises audited by small and medium auditing companies in Vietnam, showing the achieved results, restriction and the cause of the restriction.

5.2. The new practical solutions drawn from the research

The thesis proposed a number of measures to build and improve the organization of the audit of financial reports of construction enterprises, especially to improve the organization of the process of auditing financial statements of construction enterprises by small auditing companies. and Vietnam, as follows:

Firstly, Complete solution to organize the preparation and planning of the audit of financial statements of construction enterprises, including: complete organization to consider customer acceptance and contract risk assessment, perfect organizational structure Use of expert opinions in the financial reports of construction enterprises, Finalization of preliminary analysis procedures of financial statements of construction enterprises, Finalization of organization of general assessment of internal control of construction enterprises, Organize the sampling method.

Secondly, omplete solution to organize the stage of auditing, including: focus on the use of test control and focus on applying basic testing.

Thirdly, omplete solution to organize the closing period of the audit, including: complete the organization to sum up the audit results, complete the organization of implementation of the analysis of financial statements of construction enterprises, complete the team The assessment of the ability of the construction enterprise to continuously operate, to complete the organization to monitor issues arising after the balance sheet date.

Fourthly, Other solutions, including solutions to improve the organization of using auditing software in financial report auditing in general and finance report of construction enterprises in particular, solutions to perfect organization quality control in auditing Financial Statements of construction enterprises, solutions to perfect organization of audit records.

Finally, the thesis has recommended the conditions for the State and the copporations to implement the solutions proposed.

Hanoi, Jun,th, 2018

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