

SUMMARY OF NEW CONCLUSIONS OF DOCTORAL THESIS

1. **Thesis title:** “Internal Audit Organization in universities in Ha noi”
2. **Major: Accounting Code:** 62.34.03.01
3. **Ph.D Researcher’s full name:** Nguyen Ngoc Khuong
4. **Scientific supervisor’s full name:**
 1. Asst. Prof. Dr. Dinh Thi Mai
 2. Dr. Tran Van Hong

5. New Conclusions of Doctoral Thesis

** New academic and theoretical contributions:*

The dissertation has systematized the general theory of internal auditing (IA) and IA organization in the unit, contents of the IA organization in the university, specifically:

(1) The dissertation presented, analyzed and provided an insight into the concepts, objectives, roles, tasks and contents, IA procedures. Synthesize and analyze the factors that affect IA organization in the unit, specifically in universities, including public universities.

(2) The dissertation has systematized and clarified the contents of IA organization in the university including: organizational structure (including selection of IA organizational models and IA staff) The IA office (including the organization that determines auditing content and organizes the IA process) in the University

** Recommendations from the research results*

Basing on the results of the research, analysis and evaluation of the current situation, the thesis has proposed a system of solutions to build and improve IA organization at universities, specifically focusing on state universities in Ha noi, indicates the route to implement the solution to suit the different conditions in order to carry out the group of solution effectively.

Specifically, there are 3 groups of solutions:

(1) To improve the organizational structure of IA at universities in Hanoi with following contents:

+ Building the organizational structure of the IA apparatus, details of the organizational structure of IA in autonomous schools and private universities in Hanoi; The model of organization of IA delegation in state universities has not been given autonomy in Hanoi.

+ Human resource solution of IA mechanism for autonomous schools and universities; for colleges that have not been given autonomy.

+ Roadmap proposal for the construction of the IA apparatus at universities, including colleges and universities in Hanoi in near future from now up to 2020 and in the period from 2020 onwards with two groups of universities.

(2) To improve the organization of IA activities at universities in Hanoi with following contents:

+ Finalizing the organization to determine the IA contents in the university, including: examining, reviewing and evaluating the adequacy, relevance and rigor of the regulations and control procedures that have been built. Setting up on each side of the school; examining the development and implementation of school processes; verifying the credibility of school reports and analyzing and evaluating the effectiveness of school.

+ Completing the organization of the IA process in the university, including the following four phases: Planning audit; Conducting audits; Ending Audits and Post-audit Follow-Up.

(3) To maintain and ensure the effectiveness IA in universities in Hanoi city, including state colleges in Ha Noi.

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Scientific supervisor's full name

Ph.D. Researcher

Supervisor 1

Supervisor 2

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