

## SUMMARY INFORMATION ABOUT THE NEW CONCLUSIONS OF THESIS

1. Official thesis: **Internal audit organization in Vietnamese cement companies**
2. Major: **Accounting** Code: **9.34.03.01**
3. Full name PhD student: **Tran Thi Lan Huong**
4. Full name of instructor: **Assoc. Prof. Giang Thi Xuyen**
5. New conclusions of the thesis:

### *About the theory:*

- The thesis has systematized and clarified the basic theory of internal audit (Internal Audit) in enterprises, analyzing the relationship between Internal Audit with corporate governance tools including internal control and governance in the 3-line defense model of the enterprise to highlight the role of protecting the enterprise value of Internal Audit.

- The thesis has analyzed and clarified the concept of internal audit organization in the enterprise and also introduced the content of internal audit organization in the enterprise and explained the scope of the dissertation research. The content of internal audit organization within the dissertation is given on the aspects of organizing the formulation of internal audit regulations and apparatus; organize the content of Internal Audit; organize the application of the internal audit method and technical method and organize the internal audit process.

- The thesis has pointed out the bases for internal audit organization and the factors affecting internal audit organization in the enterprise. In combination with analyzing the characteristics of cement companies, the thesis has analyzed and pointed out the factors affecting the internal audit organization in cement companies.

- The dissertation has also given the experience of organizing internal audit at a number of cement companies and groups in some countries around the world such as Thailand and Japan. From there, analyze and draw experience from organizing internal audit for Vietnamese cement companies.

### *In practice:*

- The dissertation has thirsty overview of Vietnam cement companies on the process of formation, development, quantity, scale, characteristics of production and business organization and management organization. From there, analyze and clarify the characteristics of Vietnamese cement companies affecting internal audit organization.

- The thesis has codified legal documents regulating internal audit organization in Vietnamese cement companies, including the provisions of Vietnamese law and regulations, rules and regulations. of Vietnamese cement companies on the organization of internal audit.

- The thesis clearly describes the current situation of Internal Audit organization in Vietnamese cement companies from the perspective of organizing the development of regulations, organizational structure, content determination, organization applying the next method. Approach, audit techniques and organization of Internal Audit process in Vietnamese cement companies according to 2: Group of 02 companies has organized Internal Audit and the remaining group of cement companies has not organized Internal Audit. Thereby the analysis clearly indicates the achieved results, the limitations and the causes of the limitations in the internal audit organization of Vietnamese cement companies.

- On the basis of analyzing the situation and theory, the thesis has proposed solutions to improve the internal audit organization in Vietnam cement companies, including the solution group to improve the internal audit organization in cement companies. Cement has organized the Internal Audit and Vietnam Cement Companies have not organized the Internal Audit. Solutions are interpreted in a complete, detailed and systematic manner.

- The dissertation has also proposed recommendations to implement solutions to perfect the internal audit organization in Vietnamese cement companies towards State agencies, professional associations, training organizations, Vietnamese universities and cement companies.

*Hanoi, August 4, 2020*

**Science instructor**

**PhD student**

**Assoc.Prof. Giang Thi Xuyen**

**Tran Thi Lan Huong**