

**SUMMARY INFORMATION ABOUT
NEW CONCLUSIONS OF THE DOCTORAL THESIS**

1. Title of the thesis: Errors and changes in accounting estimates in construction and installation companies listed on the Vietnam's stock market

2. Specialisation: Accounting **Code:** 9.34.03.01

3. PhD Researcher's full name: Pham Le Ngoc Tuyet

4. Scientific supervisor: PGS, TS. Mai Ngoc Anh

5. New conclusions of the doctoral thesis:

The thesis has achieved certain results and made significant contributions in terms of science and practice, which are:

Firstly, the thesis has clarified, supplemented and systematized the theoretical issues about errors and changes in accounting estimates, evaluated the characteristics of construction and installation companies affecting errors and changes in accounting estimates.

Secondly, the thesis evaluated the reality of identification, processing and disclosure of errors and changes in accounting estimates at construction and installation companies listed on the Vietnam's stock market in the period 2015-2019, from which draws the results achieved, limitations and causes.

Thirdly, from the background theories and previous domestic and foreign studies, the thesis determines the factors affecting the compliance in errors and changes in accounting estimates at listed construction and installation companies on Vietnam's stock market.

Fourthly, on the basis of the principles of completion and the proposed model, the thesis recommended a number of solutions to improve the accounting process of errors and changes in accounting estimates in the financial statements of the construction and installation companies listed on the Vietnam's stock market. Besides, the thesis recommended to the state authorities and listed construction and installation companies to enhance compliance in processing errors and change accounting estimates.

Hanoi, September 1st, 2021

SCIENTIFIC SUPERVISOR

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