

**SUMMARY INFORMATION**  
**ON NEW CONCLUSIONS OF DOCTORAL THESIS**

**1. Thesis topic: “*Improving internal control in coal mining and processing joint stock companies under Vietnam National Coal and Mineral Industries Holding Corporation Limited*”.**

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

**3. Full name of PhD student:** Dinh Doan Cuong

**4. Full names of Supervisors:**  
1. Assoc.Prof. Dr. Nguyen Thi Loi  
2. Dr. Tran Van Hong

**5. Summary of new conclusions of the thesis**

***5.1. In terms of theory***

*First*, the thesis has synthesized domestic and international research works related to the topic and made comments on the published works, thereby identifying the gaps that need to be further improved, the contents that need to be studied in depth, and the appropriate research objectives and objects.

*Second*, the thesis has basically systematized the theoretical issues of internal control in enterprises. Specifically, the thesis has clarified the theory of control, internal control, frameworks and models of internal control, and components of internal control in enterprises according to COSO's regulations, including control environment, risk assessment, control activities, information and communication, and monitoring activities. At the same time, the thesis has analyzed some operating characteristics of mining enterprises that affect internal control.

*Third*, the thesis has also studied the internal control experience in mining enterprises in India and Romania, and drawn lessons from experience on internal control for domestic mining enterprises.

***5.2. In terms of practice***

*First*, the thesis has given an overview of the establishment and development of Vietnam National Coal and Mineral Industries Holding Corporation Limited (Vinaomin) and a brief overview of the common risks in coal mining and processing joint stock companies, and analyzed the operating characteristics that affect the design and operation of internal control of these enterprises. In the analysis and assessment of

the current situation of internal control in coal mining and processing joint stock companies under Vinacomin, the thesis has used methods of investigation, survey and analysis of models and scales to clarify the effectiveness of internal control at the enterprises in the selected sample. The assessment of the achieved results, limitations and causes of the current situation serves as a basis for the thesis to propose solutions to improve internal control in coal mining and processing joint stock companies under Vinacomin.

*Second*, on the basis of the development orientation and the principle of improving internal control towards risk management in coal mining and processing joint stock companies under Vinacomin, the thesis has proposed a system of solutions aimed at completing the components of internal control towards risk management in these enterprises, including 5 groups of solutions:

- a) Group of solutions on control environment
- b) Group of solutions on risk assessment
- c) Group of solutions on control activities
- d) Group of solutions for information and communication
- e) Group of solutions on monitoring activities

The completed solutions have been analyzed on a scientific and practical basis, ensuring feasibility.

*Third*, the thesis has proposed a number of recommendations to the state management agencies and Vinacomin on the necessary conditions to create a more favorable environment for the improvement of internal control.

*Hanoi, April 28, 2022*

**1<sup>st</sup> Supervisor**

**2<sup>nd</sup> Supervisor**

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