**NEW CONTRIBUTIONS OF THE THESIS**

The dissertation topic*:* ***Research on internal audit in Steel enterprises in Viet Nam***

Major: Accounting, Auditing and Analysing Code: **9340301**

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**1. New academic and theoretical contributions:**

i) The thesis provided the basis for identifying the existence of internal audit through specific signs in accordance with the widely accepted modern viewpoints.

ii) The thesis provided a model researching effects of enterprise characteristics on the possibility of internal audit existing in an enterprise.

iii) The thesis built a model researching effects of internal audit characteristics on internal audit effectiveness in enterprises.

**2. New findings and proposals drawn from the research and survey results of the thesis**

*The results drawn from the thesis with empirical evidences:*

1) The possibility of internal audit existing in an enterprise is influenced by enterprise characteristics: The likelihood of steel enterprises having a presence of internal audit is higher when enterprises are listed ones, with many subsidiaries, a large proportion of inventories and accounts eceivable in total assets, a large proportion of import-export transactions, the Board of Directors members ownering over 5%, administrators specialized on accounting and auditing, administrators supporting of internal audit and provied services by Big 4 firms.

2) The internal audit effectiveness is influenced positively by the characteristics of internal audit in the steel enterprise: The characteristics are scope, independence, operating basis and method of internal audit, number and capacity of internal auditors.

*Practical applications of the thesis*: The thesis proposes solutions that can be applied to the practical operations of steel enterprises:

i) Proposed recommendations for enterprises that do not have internal audit to determine the likelihood of internal audit and establish an internal audit function;

ii) Proposed recommendations for businesses that already have internal audit to enhance internal audit effectiveness through strengthening the basis of operations, independence of internal audit; improve staff capacity, scope and method of internal audit.

In addition, the thesis provides the State agencies, professional associations and steel enterprises with proposes and recommendations to realize the solutions; At the same time, the thesis suggests some directions for further studies.

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