SOCIAL REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

Ho Chi Minh city, 2019

INFORMATION PAGE OF NEW ACADEMIC AND THEORETICAL CONTRIBUTION OF THESIS

Thesis topic: **Factors affect the auditor independence- Research in financial statements audit in Vietnam.**

Major: Accounting Code: 9340301

Doctoral Candidate: LE DOAN MINH DUC Intake: 2014 - 2

Educational institution: University of Economics Ho Chi Minh City.

Supervisor: PhD. Nguyen Ngoc Dung; PhD. Nguyen Dinh Hung.

The study contributes to accounting research in two respects:

1. Theoretical implications

Firstly, the thesis conducted a new approach on studying the auditor independence in Vietnam. Factors which affecting the auditor independence in financial statement audit are approached in a comprehensive way: from the characteristics of independent auditors, the operating environment of audit company to domestic institutions and the process of Viet nam's economic development and international integration.

Secondly, the thesis identified the current factors and explores new factors affecting the auditor independence in Vietnam, research conducted in the major assurance services which is financial statement audit. The thesis designed a comprehensive research model on auditor independence. The thesis not only adopted factors from previous studies, but also adjusted in order to appropriate with Vietnamese context. Moreover, the thesis has explore new factors in relationship to auditor independence, such as: (i) *Group of auditor's*

characteristic factors: Self-interest, ethics and selfish; Seniority, position; Learning and training, specialized skills for each industry; Religion; (ii) *Group of environmental factors of audit companies* such as: company's tenure; audit assistant's tenure; Governance of audit companies; (iii) *Group of institutional and international integration factors* such as economic development and international integration.

2. Empirical implications

Firstly, The survey results reflect the level of auditor independence in financial statements audit practice.

Secondly, the results of multivariate regression assert the factors affecting the auditor independence in financial statements audit. Both of them implied solutions to enhance the auditor independence from the perspective of the auditor, the audit firm, Vietnam Association of Certified Public Accountants, audited company, stakeholders and universities. Thereby, thesis contributed to improve the quality of auditing, transparency of financial information and benefits for society.

Doctoral candidate

Le Doan Minh Duc