Socialist Republic of Vietnam

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INFORMATION PAGE OF DISSERTATION'S NEW PRACTICAL AND THEORETICAL CONTRIBUTION

Dissertation topic: Factors affecting the implementation of financial reporting standard for Small and Medium Enterprises in Vietnam

Major: Accounting Code: 934 03 01

Candidate: Nguyen Thi Anh Linh Intake: 2011

Educational institution: University of Economics Ho Chi Minh City

Scientific instructor: Associate Prof., Dr. NGUYEN VIET

Dissertation's new practical and theoretical contributions as follows:

1. **Theoretical implications:**

+ Firstly, base on the results of previous studies, two new micro-factors influencing the application of international financial reporting standard for small and medium enterprises in Vietnam's (abbreviated as the IFRS for SMEs) have been added, includes: "the impact of domestic and foreign professional organizations" and "the interest of business owners / managers to apply the standards of International financial reports for small and medium enterprises". Revising the new scale and check the impact of these two factors.

+ Secondly, the author establishes the model of factors affecting the application of IFRS for SMEs in the developing economy with the specific cultural and political institutions as Vietnam with nine direct impact factors (including two new factors) and two controlling factors.

2. **Practical implications**

+ State management agencies can use the research results as the reference for the issuance of legal decisions in application of IFRS for SMEs in Vietnam.

+ Through the research results of the dissertation, the training organizations on accounting, it is clear to domestic and foreign professional accounting organizations

their role in implementing the IFRS for SMEs, which develops the training and scientific research policies to influence the application of IFRS for SMEs in Vietnam.

+ For SMEs in Vietnam, the research results are very useful for businesses in setting out appropriate policies to successfully apply the IFRS for SMEs in their businesses.

PhD Candidate

Nguyen Thị Anh Linh