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INFORMATION PAGE OF NEW ACADEMICAL AND PRACTICAL CONTRIBUTIONS OF THE THESIS

Thesis: The impact of internal auditing quality on earning management at listed companies in Vietnam.

Major: Accounting **Code:** 9.34.03.01

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The Instructor: Assoc. Dr. Tran Thi Giang Tan

Summary of thesis contribution:

In the world, the topic of the quality of internal audit function (IAF) and arnings management (EM) is quite interested by many researchers. In Vietnam, so far there has been no research on the impact of factors measuring IAF quality on accrual and real based earnings management at listed companies in Vietnam's stock market. With this situation, the research results of the thesis have a some new of new academical and practical contributions as follows:

- **Academical contributions:**

- The thesis is considered as a reference for an overview of previous studies related to the quality of internal audit funtion and earnings management for subsequent studies.

- The dissertation built the model of the impact of factors measuring IAF quality on earnings managemen and determining the degree of impact of each of these factors on earnings management at companies listed on Vietnam's stock market. Specifically include::

+ Five (05) factors measuring IAF quality negatively impact accrual based earnings management (the level of impact is ranked from high to low) are: independent audit quality, independence and objectivity, internal audit function quality control, competence and internal audit function size.

+ Four (04) factors measuring IAF quality negatively impact the real based earnings management (the level of iimpact is ranked in order from high) to low) are: independence and impartiality, internal audit function quality control, internal audit function size, competence.

- With the built-in research model, the thesis has supplemented theoretically with a complete model of factors measuring the quality of internal audit function in Vietnam.

- **Practical contributions:** The research results of the thesis show as:

- Earnings management appeared in Vietnamese listed companies that established IAF. This also shows that the quality of IAF of listed companies is currently not high.

- The degree of impact of each factor measuring internal audit function quality on earnings management is not equal. This result helps managers and board of directors to focus on factors that affect the quality of internal audit function to self-improve IAF, reduce earnings management and improve financial statements quality.

- Adding other factors besides those presented in the auditing standards that independent auditors should pay attention to when deciding to rely on internal audit 's work to perform the audit.

- Supporting the authorities in finalizing and promulgating appropriate legal framework to enhance internal audit function quality in listed companies in Vietnam.

PhD Student

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