**NEW CONTRIBUTIONS OF THE DISSERTATION**

**Dissertation topic:** ***Factors influencing information disclosure in the financial statements of agricultural cooperatives in the Northwestern provinces of Viet Nam***

**Field of study:** Accounting (Accounting, Auditing and Analysis)  **Code:** 9340301

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**1. New academic and theoretical contributions**

The dissertation conducts an in-depth study of the level of information disclosure in the financial statements of agricultural cooperatives, on the basis of integrating several theoretical frameworks: signalling theory (Arrow, 1971), agency theory (Jensen and Meckling, 1976), institutional theory (Dimaggio and Powell, 1991), and political cost theory (Watts and Zimmerman, 1986). This theoretical integration clarifies why and how the structure and nature of disclosure in agricultural cooperatives differ from that of listed enterprises: the primary objective of serving members and the community, multi-principal accountability relationships, and specific legal - social constraints.

On the basis of an objective content analysis method and index-based measurement (Ceft, 1971; Cooke, 1989), combined with the six-step model of Coy and Dixon (2004) and adjusted to the particular characteristics of cooperatives, the dissertation proposes a new disclosure index system comprising 75 disclosure items closely aligned with Circular No. 24/2017/TT-BTC. This design reduces subjectivity in scoring, is consistent with the mission of agricultural cooperatives to serve the community and promote sustainable development, and helps overcome the lack of mandatory guidance on disclosure content for this sector.

The study designs a rigorously implemented mixed-methods approach: qualitative exploration - scale refinement - quantitative testing. In-depth interviews with experts holding diverse positions are used to standardise concepts and adjust the structure of the measurement scales to the operational context of agricultural cooperatives. These are followed by reliability and validity tests using Cronbach’s Alpha and Exploratory Factor Analysis (with high KMO and statistically significant Bartlett’s test) before estimating a multivariate OLS regression model. This approach both enhances reliability and reduces the risk of omitting specific non-market dimensions of cooperative operations.

**2. New findings and propositions derived from the research and survey results**

The research findings show that the average level of information disclosure is approximately 56%, with a highly uneven distribution: the investment information group has the lowest disclosure level (around 30%); 38 items have a disclosure rate above 60%, but 18 items are below 10%, and three items are entirely absent. The regression model confirms four positively associated factors: cooperative-specific characteristics, financial capacity, intensity of inspection and supervision, and the clarity of the legal environment. In contrast, variables such as size, fixed assets, age, and qualifications in accounting and management are not statistically significant.

From these findings, the main policy implications include: Regulatory bodies: promulgate a minimum set of disclosure items specifically for agricultural cooperatives; refine the guidelines for implementing the Law on Cooperatives; provide for sanctions against delayed or insufficient disclosure; and establish a one-stop mechanism for receiving reports.(ii) Supervisory system (tax, statistics, Cooperative Alliance): implement multi-tier supervision; link periodic disclosure requirements with tax and statistical procedures; and develop mechanisms for data reconciliation and connectivity to strengthen the effectiveness of inspection and supervision(iii) The cooperatives themselves: enhance accounting capacity and digital infrastructure through professional training and participation in a shared online disclosure portal.(iv) Supporting and credit institutions: provide low-cost audit services for small cooperatives and expand preferential credit to reinforce their financial capacity.