

PhD thesis evaluation

Title of the thesis: Influence of Concentration Ownership Structure on Accounting Conservatism Adoption: Case of Vietnam

Author: Le Tuan Bach

Reviewer: doc. Ing. Boris Popesko, Ph.D.

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General evaluation:

Evaluated PhD thesis presents the original research work including all essential components and meeting all its general requirements. Author defined the obviously delimited objectives of his research, have used the appropriate methodology procedures and adequate research techniques. Author also performed the adequate literature review and detailed analysis of present situation of researched problem. Author also presented the rich results outputs and significant conclusions.

According to above stated facts, evaluated PhD thesis could be generally regarded as corresponding to all requirements for original research work and are sufficient for evaluating the scientific level of the candidate.

Topicality of the scope and theme of the thesis

Topicality of the research is sufficiently described in the introduction part and in the chapter 2, which includes the literature review. Author used the sufficient number of literature sources and touched the key research papers in the field. Author had also sufficiently identified the current state of the art and explains the contribution of the research. Some studies investigating the relationship between the ownership structure has been previously made for instance in China. Author appropriately advocated the need for the similar study in Vietnamese perspective, which reflects the political and economic specific of the country.

On the other hand, literature review is not complex and lacks the sufficient critical view. Some parts of the thesis LR are written as the textbook (chapter 2.1). Despite this limitations, it could be stated, that the topicality of the evaluated research work is appropriate and leads to significant research findings, which are presented in the thesis.

Fulfilling the research objectives

Author presented the adequate methodology of the research work. Presented thesis defines the main research objectives, which reflects the findings in literature review and defined research gap. Defined research questions are related to the findings presented in the literature review and develops the defined study objectives. Author also developed adequate research hypothesis, which are based on the current research findings and reflects the study objectives. Based on the presented findings of the research, we can state, that study objectives has been fulfilled.

Procedure of the problem solution and doctoral thesis outputs

Author used the appropriate methodology of the research and evaluated work includes all essential components of the research work, i.e. adequate analysis of the current state of the art, definition of the research objectives, defined research methodology, data collection presentation of the results and conclusion with definition of the relevance of the work to development of the knowledge in the field. All essential parts of the work are appropriately elaborated, even if they include some shortcomings. Some limitations could be seen in absence of the deeper discussion related to the research findings. Author could more deeply analyze the limitations of the presented work, confront the results with the other foreign studies analyzed in the literature review. Author presented also the excellent work with the quantitative data, which had been processed with adequate statistic methods.

Generally author presented the sufficient work contribution in the scientific and business field which conforms the relevance, importance and novelty of the thesis. Evaluated work has significant benefits to the discussion in the field, due to its reflection of recently discussed issues and also with multinational dimension. Work includes also significant benefits to the business practice, where the results of the work could be used also in the public policy and state support of business activities.

Formal features of the work

Evaluated PhD thesis and its presentation meet all necessary requirements for research work in the area of its formal structure and content. Thesis is very clearly structured, all chapters have got appropriate title and the sequence of chapters is corresponding with the aim of the thesis. Nevertheless some parts of the text could be more structured, because the quantity of the text in some chapters sometimes embrangles the text intelligibility.

Thesis are written in correct and appropriate language with use of suitable English terms and words. References and information sources discussed by the author are sufficient and form the excellent theoretical background for author's research outputs.

Conclusion

Presented PhD thesis represents the good-quality research work, with use of appropriate research techniques. Formulated conclusions are based on very good data analysis and the objectives of the research had been achieved.

Question

1. Explain more deeply how the study approaches the measurement of Accounting Conservatism. Could this method of measurement be right? Reflect this approach of measurement in the literature.

According to above mentioned facts I consider the presented thesis as the corresponding to the demands on the PhD thesis and in case of fulfilling all other necessary requirements I recommend the award of the PhD title to the Mr. Le Tuan Bach.



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