



(4) Furthermore, the thesis contributes to shifting the research focus from compliance-based accounting to decision-useful accounting, thereby opening new avenues for behavioral accounting research within the SME sector."

## ***5.2 Practical Contributions***

(1) The thesis provides an objective overview of the current state of Financial Reporting Quality (FRQ) within SMEs (Small and Medium-sized Enterprises) in Vietnam.

(2) The study identifies Firm Size as a moderating variable that influences the impact of factors - such as Internal Control Systems, Accounting Staff Competence, Information Technology, and Earnings Management Behavior - on the quality of financial information. Based on these findings, the author proposes managerial implications and recommendations tailored to different enterprise tiers.

(3) The research findings facilitate a fundamental shift in the mindset of business owners and managers: moving from viewing financial statements as a mere tax compliance burden to recognizing them as vital tools for internal management and capital mobilization.

(4) The thesis proposes managerial implications and recommendations to enhance the Financial Reporting Quality (FRQ) of Vietnamese SMEs. These contributions assist banks and investors in identifying signals of information quality, thereby fostering a healthy business environment and protecting the interests of stakeholders in economic transactions.

*Hanoi, April 2026*

### **Academic Supervisors**

**The first Supervisor**

**The second Supervisor**

**PhD Researcher**

**Prof. Dr. Chúc Anh Tú**

**Assoc. Prof. Dr. Nguyễn Thu Hiền**

**Nguyễn Thị Thanh Thủy**