

## SUMMARY INFORMATION

### ABOUT NEW CONCLUSIONS OF THE DISCUSSION

**1. Thesis topic:** Improving management accounting in forestry companies in Tuyen Quang province

**2. Specialization:** Accounting **Code :** 9.34.03.01

**3. Full name of PhD student:** Nguyen Thi Kim Ngan

**4. Full name of scientific guide:** 1. Assoc., PhD. Nguyen Manh Thieu  
2. Assoc., PhD. Mai Ngoc Anh

**5. Training institution:** Academy of Finance

**6. Summary of new conclusions of the thesis**

The thesis has achieved results and has made certain contributions in terms of theory and practice as follows:

*\* New academic and theoretical contributions*

The thesis has systematized, clarified and further developed the theory of management accounting in manufacturing enterprises. The thesis has identified the content of management accounting associated with the control, evaluation and decision-making functions of managers in manufacturing enterprises according to the management accounting process.

*\* New practical contributions*

Through research methods and collected accounting documents, the thesis has analyzed, generalized the situation and evaluated the influence of factors on the application of management accounting in forestry companies. in Tuyen Quang province. At the same time , The thesis has evaluated the advantages , disadvantages and causes of existence in management accounting of forestry companies in Tuyen Quang province. This is the basis for giving appropriate solutions and recommendations to improve management accounting in forestry companies in Tuyen Quang province. The solution is proposed in two groups: (1) Improving management accounting to serve the control and evaluation functions of managers; (2) Improve management accounting associated with decision making of managers.

*Hanoi, on....August 2022*

### SCIENCE INSTRUCTOR

**First Science Instructor**

**Second Science Instructor**

**Postgraduate**

**Assoc., PhD. Nguyen Manh Thieu**

**Assoc., PhD. Mai Ngoc Anh**

**Nguyen Thi Kim Ngan**