**THE SCIALIST REPUBLIC OF VIETNAM**Independence - Freedom – Happiness

**SUMMARY**

**ABOUT THE NEW CONCLUSIONS OF DOCTORAL THESIS**

**1. Thesis topic: "Organizing management accounting information system to strengthen management of construction costs in the enterprises of Song Da Corporation"**

**2. Major:** Accounting; Code: 9.34.03.01

**3. Full name of PhD student: Hoang Thi Huyen**

**4. Full name of scientific instructors:**

1. Assoc. Prof. Dr. Mai Ngoc Anh

2. Dr. Vu Duc Chinh

**5. New conclusions of the thesis:**

**5.1. New contributions in academics, reasoning:**

The thesis systematizes general theoretical matters on management accounting information system and the organization of management accounting information system, contents of the organization of management accounting information system for cost administration in enterprises, specifically:

(1) The thesis presents and analyzes cost administrative function of the enterprise and information demands for the implementation of cost administrative function; analyzes and presents the concept on management accounting information system and overview on the management accounting information system.

(2) The thesis presents and analyzes the relationship between the management accounting information system and cost administration; systematizes and makes clarification for contents of the organization of management accounting information system for cost administration in enterprises**:** Organization of management accounting information receiving system, organization of management accounting information processing system, orgnization of management accounting information analysis system, organization of management accounting information system, organization of control, storage and security system for management accounting information.

(3) The thesis systematizes and makes clarification for factors having effects on the management accounting information system in an enterprise.

**5.2. New proposals drawn from research results:**

Based on the results of the research, analysis and evaluation of the current situation, the thesis has proposed a system of solutions to complete the organization of management accounting information system in order to strengthen the management of construction costs in the enterprises of Song Da Corporation, clearly indicates the roadmap to implement the solution.

### There are five groups of solutions:

###  (1) *Completion of the organization of the accounting management collection system in the enterprises of Song Da Corporation, including the following contents*: Completion of contents and collection sources of management accounting information, completion of the entity collecting information, completion of methods and means of information acquisition, completion of process of collecting information.

(2) *Completion of the organization of the management accounting information processing system in the enterprises of Song Da Corporation, including the following contents*: Completion of information processing entity, completion of means of information processing, completion of information processing method

###  (3) *Completion of the organization of management accounting information analysis system in the enterprises of Song Da Corporation, including the following contents*: Completion of the entity of analysis, completion of analytical methods, completion of content and analysis process

###  (4) *Completion of the organization of the management accounting information supply system in the enterprises of Song Da Corporation, including the following contents:* Completion of the entity providing information, completion of means of information supply, completion of content providing information, Completion of the entity using information.

###  *(5) Completion of the organization of the system of control, storage and security of management accounting information in the enterprises of Song Da Corporation, including the following contents*: Completion of the information control system, completion of information storage and security.

*Ha Noi, December 10, 2018*

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| SCIENTIFIC INSTRUCTORS | PHD STUDENT |
| **Instructor 1** | **Instructor 2** |  |
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| ***Assoc. Prof. Dr. Mai Ngoc Anh*** | ***Dr. Vu Duc Chinh*** | ***Hoang Thi Huyen*** |