

**NEW CONTRIBUTIONS OF THE THESIS**

- **Name of the thesis:** *"Improving the Cost Management Accounting Information System in the Hotels of Muong Thanh Group"*
- **Author's name:** Dang Lan Anh
- **Major:** Accounting **Code:** 9.34.03.01
- **Training institutions:** Academy of Finance
- **The new contributions of the thesis:**

**1. In terms of theory:**

Through an overview study of the related research in the world and Vietnam, the author systematized and clarified the theoretical issues of the Cost Management Accounting Information System in service business enterprises; to orient for the solutions to complete the the Cost Management Accounting Information System; that is consistent with the characteristics of business and management of the hotel business. The thesis has clearly defined the definition, content and components of the the Cost Management Accounting Information System at the service enterprises, including cost information for the performance of managerial functions, the system's processes, system's technical tools, and internal control for the system. Moreover, the author builds a model of factors affecting the effectiveness of Cost Management Accounting Information System in service business and the impact on the quality of cost management accounting information.

**2. In practice:**

Through qualitative research methods combined with quantitative research appropriately, the author assesses the needs and the level of meeting the demand for cost management accounting information of managers in Muong Thanh hotels , assess the current status of the Cost Management Accounting Information System in these units based on the content of the system. In addition, the author measures the influence of factors on the effectiveness of Cost Management Accounting Information System in Muong Thanh Hotels. Since then, the author has proposed solutions to complete the Cost Management Accounting Information System at Muong Thanh hotels.

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