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DANG LAN ANH

**IMPROVING THE COST MANAGEMENT
ACCOUNTING INFORMATION SYSTEM IN THE
HOTELS OF MUONG THANH GROUP**

Major: Accounting

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SUMMARY OF THE ECONOMICS DOCTORAL THESIS

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INTRODUCTION

1. The necessity of the research

International economic integration has given Vietnamese enterprises the opportunity but also many difficulties and challenges. In particular, for service businesses, where costs are relatively complex, managers who do not have sufficient information on costs do not control the process of organizing business activities, business effectively. Muong Thanh hotels Group are one of the largest private hotel chains in Vietnam with the number of 3-star, 4-star, 5-star hotels available in most area of Vietnam and 01 hotel in Laos. Muong Thanh Hotels Group's development strategy in the coming time is to become Southeast Asia's largest private hotel chain. To achieve that strategic goal, Muong Thanh hotels need to innovate business operations, manage costs well, lower service costs, and improve business efficiency. According to a preliminary survey, the demand for accounting information on management costs of managers at Muong Thanh hotels is relatively high and tends to increase. Meanwhile, the cost accounting system in these hotels has only focused on establishing financial and accounting information for the preparation of financial statements, not focusing on providing cost management information. Thus, the study of the theoretical basis of the cost management accounting information system, on that basis, the study of the current status of the Cost Management Accounting Information System at Muong Thanh hotels, the solutions to complete the cost management accounting information system at these hotels are necessary in the current period.

From the above reasons, I chose to study the topic: "***Completing the Cost Management Accounting Information System at the hotels of Muong Thanh Group***" is my doctoral thesis.

2. Literature Review

2.1. Literature Review of Accounting Information System

2.2. Literature Review of Cost management accounting information system

2.3. Literature Review of Cost management accounting information system at hotel business

2.4. Literature Review of factors affecting the Cost Management Accounting Information System

2.5. Determine the research gap

- In theory: There are no studies in the scope of the research overview to implement a systematic and comprehensive system of Cost management accounting information system at service business. This is the theoretical research gap that the author focus on clarifying.

- Regarding to research and application of Cost management accounting information system in specific business: There are no studies in the scope of research overview to fully and comprehensively implement Cost management accounting information system at hotels of Muong Thanh Group. This is the space gap that the author's thesis will focus on clarifying.

- About the content of the Cost management accounting information system according to the function of the managers: Although the research on accounting information system in general and the management accounting system in particular has more or less aimed at the purpose of governance of managers at the business, however, the research has only approached the summary, there have been not many studies going into the content of cost information for each function of business planning, business implementation, business control, business evaluation and decision-making functions; Previous studies have not yet built up the processes of the Cost management accounting information system to achieve the objectives of governance

functions, especially at Muong Thanh hotels. This is the gap that the thesis will clarify.

- Regarding the content of Cost management accounting information and measurement of cost management accounting information quality: Although previous studies has mentioned the goal of the Cost management accounting information system, is to create useful information and meet the needs of the administrator. However, these studies have not measured and evaluated the quality of Cost management accounting information and the level of meeting the demand for cost information to serve the management functions in practical units, especially is at Muong Thanh hotels. This is the content that the thesis determines to clarify.

- About the factors affecting the Cost management accounting information system: Recently, many domestic and foreign studies have evaluated the influence of factors on the effectiveness of the accounting information system and the management accounting system. However, there are not many studies that specifically measure the impact of each factor on the Cost management accounting information system, especially for Muong Thanh hotels.

3. Research objectives

- Systematizing and clarifying the theoretical issues about the Cost management accounting information system at the service business enterprises to orient the content of completing the Cost management accounting information system, consistent with the characteristics hotel business and management of Muong Thanh hotels.

- Evaluating the current status of the Cost Management Accounting Information System at Hotels of Muong Thanh Group.

- Measuring the influence of factors on the effectiveness of the Cost Management Accounting Information System at Muong Thanh Hotel hotels

- Proposing solutions to improve the Cost Management Accounting Information System at the Hotels of Muong Thanh Group.

4. Research questions

- What are the basic theoretical issues about the Cost Management Accounting Information System in service business?

- How is the current situation of the Cost Management Accounting Information System at Muong Thanh hotels?

- How is the influence of factors on the effectiveness of the Cost Management Accounting Information System at Muong Thanh hotels?

- What should Muong Thanh Hotels do and how to improve the Cost Management Accounting Information System?

5. Subjects and scope of research

5.1. Subjects of the study: The Cost Management Accounting Information System at Hotels of Muong Thanh Group.

5.2. Research scope

- **Scope of content:** In the scope of the dissertation's research, the author only conducts research for two basic business activities of Hotels of Muong Thanh group (53 hotels) including: lodging service and Food and Beverage services business.

- **Scope of space:** Currently, the total number of Hotels of Muong Thanh group is 53 hotels.

- + For general studies through surveys, the author conducts surveys at all hotels of Muong Thanh Group.

- + For detailed studies of accounting data and organization of accounting information system, the author conducted surveys at 04/53 hotels.

- **Time range:** The thesis focuses on researching 2-year data from 2016-2017. For primary data, the author uses the data collected through the survey taking place from April 2017 to October 2017.

6. Methodology and research methods

6.1. Methodology

6.2. Research Methods

6.2.1. Methods of researching documents

6.2.2. Data collection methods

7. Research framework of the thesis

8. Contribution of the thesis

- Firstly, the thesis systematized and clarified the basic theory of Cost Management Accounting Information System, the components of the system, the content of the system, factors affecting the effectiveness of the system, technical tools used in the system, internal control of the system according to modern perspectives.

- Secondly, the thesis derives from the cost management accounting information of managers in business planning, implementing, controlling and evaluating activities, making decisions. From which to suggest building a Cost Management Accounting Information System at service businesses in general, and especially at the hotels of Muong Thanh Group.

- Thirdly, the thesis has designed measuring scales to evaluate the effectiveness of the Cost Management Accounting Information System and the quality of Cost Management Accounting Information at Muong Thanh hotels, measured the factors affecting the effectiveness of the system at these hotels.

- Fourth, the thesis stands out with quantitative research, especially the structure model associated with qualitative research methods to achieve research objectives.

9. Structure of the project:

Chapter 1: Theoretical issues of the Cost Management Accounting Information System in the service enterprises

Chapter 2: Current situation of the Cost Management Accounting

CHAPTER 1: THEORETICAL ISSUES OF THE COST MANAGEMENT ACCOUNTING INFORMATION SYSTEM IN THE SERVICE ENTERPRISES

1.1. The basic concepts of the Cost Management Accounting Information System

1.1.1. Management Information System

Management Information System in the enterprise is a system of components that are closely related to each other, perform the task of collecting data, processing data and providing information in a form that is suitable to the needs of the administrator, and to achieve certain management objectives. The system plays an important role to improve the efficiency of controlling, evaluating and making business decisions of managers.

1.1.2. Accounting Information System

Accounting Information System is a part of the Management Information System in the enterprise. The accounting information system is a system of components that are closely related to each other, based on accounting principles and methods to implement the task of collecting, processing and providing accounting information in a suitable form, to meet the needs of users, in order to achieve certain objectives.

1.1.3. Cost Management Accounting Information System

Cost management accounting information system is the system which collects cost data and process these data in a sequence to provide cost information to develop cost planning, cost controlling, assessing activities and making management decisions. According to the

components and functions, the Cost Management accounting information system is a part of the accounting information system in the enterprise which collects, processes - analyzes and provides useful information about cost for managers in their management functions including planning, operating, controlling activities and making business decisions.

1.2. Demand for cost management accounting information of managers in service business.

1.2.1. Demands for costs information in the planning stage

1.2.2. Demand for cost information in conducting business activities

1.2.3. Demand for cost information for business operation evaluation

1.2.4. Demand for costs information in business decision making

1.3. Content of Cost Management Accounting Information System in service enterprises

1.3.1. Cost management accounting information

1.3.1.1. Information about business cost classification

Cost is normally classified by time, elements, cost relationship with product (service), by the relationship of costs with volume of production or activity level of enterprise, by the level and ability to control costs. Some types of cost are considered by managers in the decision-making process, they are opportunity costs, sunk costs, and cost differences.

1.3.1.2. Cost information in the planning stage

- Information of cost norms (Standard cost)
- Information of Target cost
- Information of Cost estimation (Budgeted cost)

1.3.1.3. Implementation cost information gathered by the cost accounting system:

- Cost information in Full costing
- Service cost information by Kaizen (Kaizen costing)

1.3.1.4. Information of costs for business operation evaluation

- Information of cost fluctuations
- Information of product cost analysis
- Information of cost volatility analysis of cost center, business department

1.3.1.5. Information of costs for making business decisions

- *Information of Costs for making a purchase decision*
- *Information of Costs – Volume - Profit relationship analysis*
- *Information of Costs for Pricing*

1.3.1.6. The criteria for evaluating the quality of cost management accounting information

1.3.2. The process of collecting data, processing data and providing cost management accounting information

1.3.2.1. Collecting data stage

The author provide of the Collecting data stage to providing cost management accounting information as follows:

Step 1: Determine the needs of cost management accounting information of managers

Step 2: Determine the content and data sources to collect

Step 3: Develop data collection plan

Step 4: Conduct data collection

1.3.2.2. Processing data stage

The data processing stage is the process of arranging, classifying and analyzing the data obtained at the stage of data collection according to specific requirements and criterias in a scientific, accurate

and objective manner. In order to carry out data processing, it is necessary to check the accuracy and reasonableness of the collected data before classifying, arranging information, using professional technical methods to analysis, to provide information to users.

1.3.2.3. Providing information stage

Cost Management Accounting Information after being processed and analyzed must be presented in appropriate forms for users to use information for their administrative purposes. The process of providing information is done through the following work steps: Identifying the objects to providing information and the type of information provided; Identifying information media; and Frequency of information provision.

1.3.3. Technical tools used in Cost Management Accounting Information Systems

1.3.4. Internal control for Cost Management Accounting Information Systems

1.3.4.1. The necessity of internal control for Cost Management Accounting Information Systems at service business enterprises

1.3.4.2. Internal control of Cost Management Accounting Information Systems at service business enterprises in the context of Information Technology application

1.4. Factors affecting Cost Management Accounting Information Systems

1.4.1. Level of Information technology application

1.4.2. Managers's knowledge of information technology and accounting

1.4.3. Characteristics of organizational structure and management decentralization

1.4.4. Qualification of accountants

1.5. International experience on organization of Cost Management

Accounting Information Systems

1.5.1. Experience in applying modern management accounting methods in Cost Management Accounting Information Systems

1.5.2. Experience in the application of ERP in Cost Management Accounting Information Systems

1.5.3. Experience in internal control for Cost Management Accounting Information Systems

1.5.4. Lessons learned for service businesses in Vietnam

CONCLUSION OF CHAPTER 1

CHAPTER 2: CURRENT SITUATION OF THE COST MANAGEMENT ACCOUNTING INFORMATION SYSTEM IN THE HOTELS OF MUONG THANH GROUP

2.1. Overview of Muong Thanh Hotels

2.1.1. History of formation and development of Muong Thanh hotels

The process of formation and development of Muong Thanh Hotels can be divided into three phases: The first phase from 1992 to December 2012; The second period from January 2013 to May 2015 and The third period from June 2015 to present. To satisfy the diverse needs of domestic and international customers, in June 2015 the Muong Thanh Group has upgraded the identity set for its member hotels based on the product characteristics, facilities and location of the hotels, thus completed 4 segments including Luxury, Grand, Holiday and Standard segments.

Table 2.2: Some indicators reflecting the scale and business efficiency of Muong Thanh hotels in the period 2014-2017

Year	Number of hotels	Average number of employees per hotel (person)	Average capital of 1 hotel (billions dong)	Average annual revenue of 1 hotel (billions dong)	Budget payment rate compared to revenue (%)	Profit margin (%)	
						On business capital	On revenue
2014	26	79	22,7	43,9	27,9	12,6	9,8
2015	38	72	27,9	45,7	23,1	15,4	12,4
2016	50	59	34,4	66,7	19,3	16,8	12,8
2017	53	66	41,9	85,7	18,8	18,3	17,7

(Source: Muong Thanh Group)

2.1.2. Management organization and accounting apparatus at Muong Thanh hotels.

2.1.2.1. Management organization characteristics

2.1.2.2. The accounting apparatus

2.1.3. Characteristics of Muong Thanh hotels business activities affect the Cost Management Accounting Information System

2.1.3.1. Business activities of Muong Thanh hotels: Accommodation services business, Catering business, Additional service business.

2.1.3.2. Characteristics of operating processes at Muong Thanh hotels

The full process consists of four phases: Serving before guests coming to the hotel, serving when guests arriving at the hotel, serving during the time guests staying at the hotel, serving when guests preparing to leave the hotel. Characteristics of operating procedures of hotels for the accommodation business department is different from the food and beverage business department.

2.1.3.3. Characteristics of hotel business operations affect the Cost Management Accounting Information System

Firstly, hotel business is a general service. Secondly, for each hotel and accommodation business, the process and standard of

operation of each field are markedly different; Thirdly, hotel business activities as well as various types of travel business services, with relatively high seasonality; Fourth, the accommodation and catering business units are not operating independently but have a great support relationship.

2.2. Current situation of demand and level of meeting the demand for cost management accounting information of managers at Muong Thanh Hotels

2.2.1. Research design

2.2.2. Research results

The demand for accounting and cost management information of Muong Thanh hotel managers is relatively high, most managers appreciate the role of the information provided. The highest demand in the information group for assessing business performance, followed by actual cost information, followed by cost information in the business planning phase and the lowest is cost information for business decision making. The lowest level of meeting the information needs of the managers is the information group for operational evaluation, cost information in business planning, and then the remaining information groups have a good level.

2.3. Current situation of cost management accounting information system at the hotels of Muong Thanh Group

2.3.1. Current situation of cost management accounting information at the hotels of Muong Thanh Group

2.3.1.1. Content of cost management accounting information at the hotels of Muong Thanh Group

- * Information of cost classification
- * Cost information for the business planning stage
- * Actual cost information
- * Cost information for business operation evaluation

* Cost information for business decision making

2.3.1.2. To evaluate the quality of cost management accounting information at the hotels of Muong Thanh Group

Multimedia is the most appreciated, timeliness is the lowest rating. This shows management accounting information that has not been provided quickly and promptly for decision making and controlling functions of the administrator. However, to evaluate *cost management accounting information*, it is necessary to consider more about the implementation process of the system from data collection, data processing and providing of cost management accounting information. The assessment of the situation also depends on the information needs and opinions of the administrator.

2.3.2. Current situation of data collecting, data processing and provision of cost management accounting information in the hotels of Muong Thanh Group

2.3.2.1. Current situation of data collection process: About data collection planning, About data collection sources, About the data collection, About tools to collect data.

2.3.2.2. Current situation of processing cost accounting management data:

a. About data processing to provide cost information for business planning function:

Regarding cost norms: 100% of hotels have set up cost norms for the food and beverage business division. For the lodging business, cost norms are built based on the standards of the bedroom. Accordingly, each class of rooms is set up a separate cost norm, normally, this norm is relatively stable over the accounting periods.

In terms of cost budgeting: Muong Thanh hotels currently do not use cost norms information to estimate business costs. Only about 25% of hotels use cost information for estimation, most hotels have not yet

made cost budgeting. Some hotels have made estimates but only estimated some cost items such as raw material costs, labor costs and overhead costs. There are no hotels that estimate the selling cost and administrative cost.

b. Regarding data processing cost implementation of cost accounting system

In Muong Thanh hotels, newly implemented implementation cost information is provided including product and service information, aggregated cost information, including selling expenses and management expenses. business management; These hotels have not yet applied the method of cost determination according to Kaizen.

c. About processing cost data for business decision making

100% of hotels do cost analysis to serve buying decision making, however, about the method of application for analysis, these hotels only apply full costing method. For example, to determine the value of the purchase and the costs associated with the purchase, to compare the price offered by the suppliers to choose the source of goods; the hotels currently do not use methods to determine the time and quantity of goods purchased by to modern economic models. For pricing decisions, the hotels mainly bases on cost information provided by the accounting system, the hotel has not yet implemented product pricing based on variable costs, has not yet made pricing according to service value. There is a review of the quality and assessment perspective of the target customer for the service. With accommodation services, hotels often fix prices at all Muong Thanh hotels depending on the standards of the rooms, so the decision on accommodation prices is rarely generated.

Information of cost-volume-profit relationship for management decision-making at the hotels is assessed by managers at below average level. Most hotels have not yet used this relationship analysis to better support decision making. This is basically not done because the hotels

have not conducted cost classification according to cost relationship with the volume of operation (variable costs and fixed costs), so there is no data to advance analysis.

d. Processing cost data for assessing business performance:

Information of cost for each department in the lodging, food and beverage business, details for each restaurant, bar, and controlling the business efficiency and cost control efficiency in these sections through the quick report on costs. However, in this report, there is no difference between the actual cost and the estimated cost. This is because the hotels have not made a full estimate, the budgeting system has not been scientifically designed, so there is not enough database to put into the process of providing information. In particular, the actual service costs has not been monitored and controlled in detail for each cost object, only the general data for each business section is presented, leading to low efficiency of providing information for assessing business performance.

2.3.2.3. Current status of the providing cost management accounting information

- Subjects of providing information
- Reporting and providing information media
- Time and frequency of providing information

2.3.3. Current status of application of technical tools in Cost Accounting Management Information System at Muong Thanh Hotels

Currently, Muong Thanh hotels have used Enterprise Resource Planning (ERP) software. However, the application of ERP at the local hotels is still limited, due to the new operation. The main components of ERP at hotels include: Schedule and customer management, room management, service management, restaurant management, payment management, material management, and personnel management. At

present, Muong Thanh hotels have not used modern administrative parts of ERP such as business analysis for decision making.

2.3.4. Current status of internal control for the Cost Management Accounting Information System in hotels of Muong Thanh Group

2.3.4.1. Assessment risks in the Cost Management Accounting Information System in hotels of Muong Thanh Group

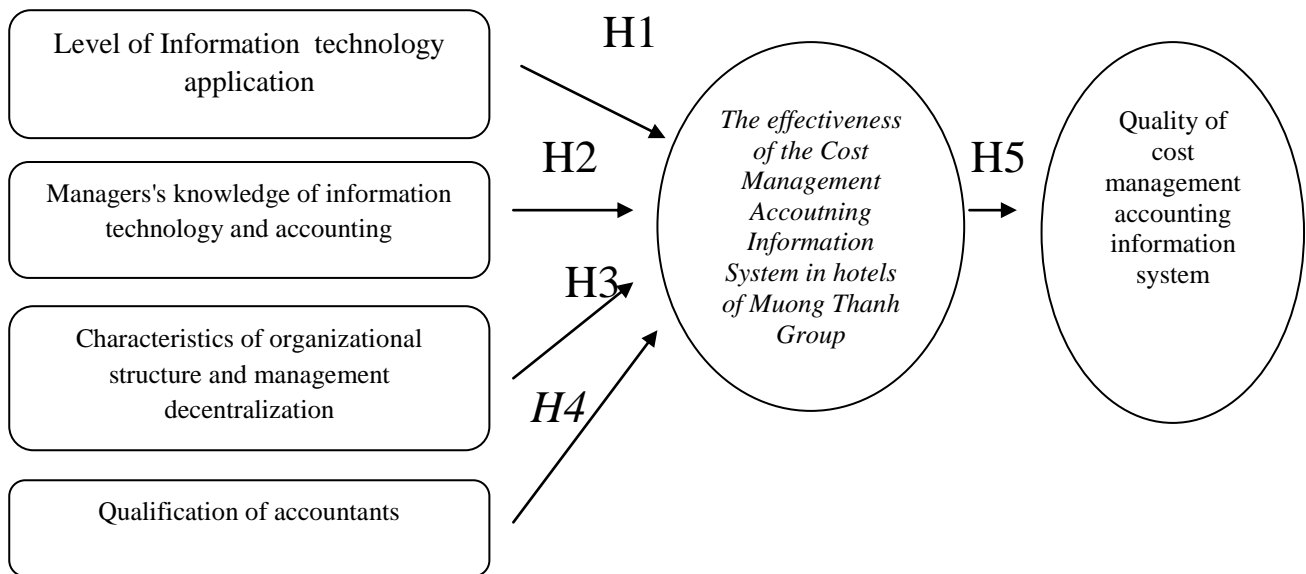
The research result shows that the risk level of the Cost Management Accounting Information System in hotels of Muong Thanh Group is at average level, it's not very high but not very low but there is still inherent risks should be constrained. The risk level is assessed at 2,97 points, the highest frequency of risk is at providing information stage, then processing and analyzing information stage and the lowest level of risk is at collecting data process.

2.3.4.2. Current status of internal control for the Cost Management Accounting Information System in hotels of Muong Thanh Group

Most of the hotels have built internal control system for the Cost Management Accounting Information System. However, the internal control for the system has only been conducted some parts of control on collecting cost data stage , some parts of processing and analyzing information stage and providing cost information stage.

2.4. Factors affecting the Cost Management Accounting Information System in hotels of Muong Thanh Group

2.4.1. Research Model:



Source: Noor (2007) & Rapina (2014) và author data analysis

2.4.2. Research Result

2.4.2.1. Test the reliability of the scale with Cronbach's Alpha

2.4.2.2. Exploratory factor analysis (EFA)

2.4.2.3. Confirmative factor analysis (CFA)

2.4.2.4. Structural equation model to measure the influence of factors on the effectiveness of the Cost management accounting information system at Muong Thanh Hotel hotels

The results in the form of tables of Regression coefficients of the model show that all factors have positive effects on the effectiveness of the cost management accounting information system; At the same time, the effectiveness of the cost management accounting information system also has a positive impact on the quality of accounting and cost management information at Muong Thanh hotels. This is entirely consistent with previous research results Huber (1990); King & colleagues (1989); Thong (1999) and Hussin et al (2002); Arlis Dewi Kuraesin (2016), Rapina (2017); Alter (2002); Ilham et al (2016). (Table 2.15)

2.5. Evaluate the current status of the Cost management accounting information system at Muong Thanh hotels

2.5.1. The achievement

- About quality information management cost accounting
- About cost data collection
- About cost data processing
- About providing cost information
- About applying technical tools
- About internal control for information management accounting system

2.5.2. The drawbacks

- About the quality of cost management accounting information
- About cost data collection
- About processing cost data
- About providing cost information
- About applying technical tools
- Regarding internal control for information management accounting system

2.5.3. The causes of restrictions

2.5.3.1. group of Indirect causes

- Characteristics of the business
- Regulations and policies of the state

2.5.3.2. Group of direct causes

- Restrictions on the level of information technology application
- Restrictions on the knowledge and awareness of administrators on accounting and IT
- Restrictions on the effectiveness of management organization
- Restriction on the qualification of accountants.

CHAPTER 3: SOLUTIONS TO IMPROVE THE COST MANAGEMENT ACCOUNTING INFORMATION SYSTEM AT THE HOTELS OF MUONG THANH GROUP

3.1. Orientation to improve the Cost management accounting information system of hotels in Muong Thanh Group

3.1.1. Orientation and development goals of hotels in Muong Thanh Group up to 2025

3.1.2. Viewpoints and requirements for improving the accounting the cost management accounting information system at Muong Thanh hotels

3.1.2.1. Perfecting the Cost management accounting information system at the hotels of Muong Thanh Group

3.1.2.2. Request to improve the Cost management accounting information system at Muong Thanh hotels

3.2. Some solutions to improve the Cost Management Accounting Information System of cost at Muong Thanh hotels

3.2.1. About identification of cost management accounting information

3.2.1.1. Cost identification and cost classification

3.2.1.2. Identify cost information for business planning

3.2.1.3. Identify actual cost information gathered by cost accounting system

3.2.1.4. Identify cost information for business operation evaluation

3.2.1.5. Identify cost information for business decision making

3.2.2. About improving the process of the Cost Management Accounting Information System

3.2.2.1. Improving data collection process: Determine the cost information needs of managers; Determine the content and source of data to collect; Develop data collection plan; Identify tools and means of data collection;

3.2.2.2. Complete the data processing process

a. Complete processing of cost planning stage data

* Set up costing information for the units and objects which bear the cost

* Improving the budgeting process: Estimating direct labor costs, Estimating general production costs, Estimating direct materials costs, Estimating sales costs and managing expenses.

* Proposing to use target costs for food and drink business.

b. Improve data processing to provide actual cost information

* Determine the object of cost collection and build a detailed account system accordingly;

* *Improve* the process of allocating overhead costs for each finished product and service provided;

* *Improve* the process of determining the price of each finished product and the service provided;

* *Improve* analysis of information on costs of service implementation by Kaizen method

c. Improve data processing for business performance assessment

d. Improve processing of cost data for business decision making

* *Improve* cost information for purchase decision making

* *Improve* processing information on costs for making decisions on prices:

- Room pricing based on cost base (Cost- Based Pricing)

- Based on the break-even method (BEP)

- Pricing according to the target profit rate (ROI):
- Competitive pricing
- Room rate based on time
- * *Improve processing of information on the relationship of cost - volume - profit for decision making*

3.2.2.3. About improving the process of providing information

- * Complete and synchronize cost management accounting reporting system;
- * Develop a plan to provide information on the time of delivery, the department responsible for implementation, the form of the report and the requirements laid down with the types of reports:

3.2.2.4 Develop a process of cost information rotation to serve administrative functions

- * Rotating the cost information for planning of the departments in the hotel
- * Rotating information on actual costs
- * Rotating information on costs for business operation evaluation;
- * Rotating information for business decision making

3.2.3. Improving technical tools for the process of data collection, data processing and providing cost information

3.2.3.1. Improve the efficiency of ERP applications in information management cost accounting

3.2.3.2. Invest in hardware and information transmission networks

3.2.4. About completing internal control for the cost management accounting information system

- * Internal control solution for data collection process
- Control quality of collected data
- Control data entry process
- * Internal control solution for data processing process
- * Internal control solution for information supply process

3.2.5. Recommendations for factors affecting the cost management accounting system

3.2.5.1. Recommendations to improve the level of information technology

3.2.5.2. Recommendations to improve the qualifications of accountants

3.2.5.3. Recommendations to improve administrators' knowledge about information technology and accounting

3.2.5.4. Recommendations to improve the organizational management structure of the hotels

3.3. Conditions for implementing solutions to improve the Cost Management Accounting Information System in Muong Thanh hotels

3.3.1. On the side of Muong Thanh hotels

3.3.2. On the side of State management agencies

CONCLUSION

According to the research objectives, the thesis has made the following contents:

Firstly, synthesizing the basic reasoning of the Cost Management Accounting Information System at service business enterprises. The basics include: Demand for cost management accounting information of managers; data collection, processing - analyzing processes, and providing cost management accounting information associated with such information needs; Cost management accounting information; Technical tools used in the system; Internal control of the system and the factors affecting the system and the quality of cost management accounting information. In addition, the dissertation has studied the experience of organizing the the Cost Management Accounting Information System in countries around the world and learned lessons for enterprises in service business in Vietnam. Overview of research

works on accounting system, management accounting and the Cost Management Accounting Information System in Vietnam and the world is the basis for the succession to develop the research on the Cost Management Accounting Information System of the thesis.

Secondly, on the theoretical basis of the the Cost Management Accounting Information System, the thesis has studied qualitatively and quantitatively to investigate the current status of the Cost Management Accounting Information System at Muong Thanh hotels. Specifically, the dissertation assesses the need for information and the level of information needs according to the evaluation of managers at all levels, the results show that the demand for management accounting information is relatively high, but the level of demand meeting is not good. The dissertation also assessed the current situation of data collection processes, data processing and providing cost management accounting information through surveys for the accounting department at the hotels. Moreover, the thesis surveyed and assessed the quality of cost management accounting information at hotels through a system of standards. On the other hand, the thesis has surveyed the current status of internal control and technical tools used in the system at these units; assess the factors affecting the effectiveness of the the Cost Management Accounting Information System and from that, to assess the impact of these factors on the quality of cost management accounting information. Because, the quality of cost management information is the result of the Cost Management Accounting Information System.

Thirdly, on the basis of the theoretical and practical system of Cost Management Accounting Information System at hotels in Muong Thanh Group, the thesis proposes 5 solution groups presented sequentially according to the content of the accounting system cost management at the hotel is: Identifying costs, operating procedures of

the accounting system of cost management, technical facilities used in the information system of cost management, internal control for Cost Management Accounting Information System. These solutions are aimed at improving the Cost Management Accounting Information System at Muong Thanh hotels, so that cost management accounting information can best meet the needs of managers in perform management functions. The author hopes that the research results contribute to improving the Cost Management Accounting Information System at hotel of Muong Thanh group.

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