

THE SUMMARY OF NEW CONCLUSIONS OF THE DOCTORAL THESIS

1. Thesis Topic: **Completing the organization of Management Accounting at the Corporation for Construction and Infrastructure Development**

2. Major: **Accounting**

Code: **62.34.03.01**

3. Full name of the PhD candidate:

Phung Thi Bich Hoa

4. Full name of Scientific Supervisors:

1. Assoc,Prof. Chuc Anh Tu

2. Assoc,Prof. Tran Van Thuan

5. New contributions of the Thesis

In theory

Based on the study of international experience, domestic and foreign documents, the thesis systematizes and logically presents the theoretical issues about the organization of Management Accounting in construction enterprises, especially construction enterprises organized under the Corporation model, with the structure including the Parent Company and its Subsidiaries. The contents of Management Accounting work in construction enterprises include the organization of accounting apparatus; collecting and recording information; systematizing and processing Management Accounting information; preparing reports and analyzing, providing Management Accounting information.

In terms of reality

Firstly, presented logically the organization of management accounting (MA) in construction enterprises, includes the basic MA; Systematize and Process information MA; organize reporting and analyzing information MA; model building MA. These contents are expressed in the past and predict the future forming a workflow organization process MA fully as a basis to access the next content. In addition, the analysis of characteristics of processors to accounting work and identification of affecting factors MA will clarify the contents of the work organization in Construction Enterprises

Secondly, Overview of the process of setup and development at LICOGI, with achievements, achieved results and limitations that need to be overcome, that are:

+ The management apparatus at the Corporation consists of Parent and subsidiaries. In terms of organizational structure, it is still necessary to improve as well as the relationship between the parts of this organization according to the relationship between not only Parent and Subsidiaries but also Subsidiaries together that need to be tightened and corrected in their operations

+ In fact, the surveyed construction companies are all mixed models among Financial Accounting and MA at Accounting System, although MA have been slightly sharp. Through the survey, it is considered necessary to organize the department MA must be enough information for management board

+ The step of collecting and recording information in the process of organizing the work MA need definite more clearly what is the contents? How to do and apply in LICOGI, because that is the start to all organization of work MA.

+ Systematize and process MA information: The information has been collected in Parent and Subsidiaries is not good, so it must to be processed to use

+ Organize reporting and analysis, provide MA information: LICOGI has not done the MA reports system to supply for management board

+ Organize to build responsibility centers in association with the management organization model

Thirdly, Proposing solutions to improve the organization of accounting management at LICOGI on the basis of overcoming the limitations, existing and promoting the advantages to enhance the efficiency of production and business activities

Scientific Supervisors

PhD student

First supervisor

Second supervisor

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