

achievements and limitations as well as the reason for these limitations in organizing management accounting in these enterprises.

- The thesis investigates the demand for management accounting information by the Red river delta enterprise administrators and the ability to meet the demand to result in some solutions for completion.

- The study suggests some solutions for completion of organizing management accounting in animal feed enterprises in the Red river delta region. The solutions are:

- Completion of management accounting system in animal feed enterprises in the Red river delta region associated with the requirements of the 4.0 revolution. The system is capable of applying and controlling modern technology to result in effective management accounting performance.

- Completion of organizing management accounting procedures in accordance with the application of modern technology and ERP system. Solutions to each operating scale (large, medium and small) are suitable to each type of animal feed enterprises.

- The thesis demonstrates certain conditions for each solution of completion of management accounting in animal feed enterprises in the Red river delta region.

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