

## **INFORMATION SUMMARY ON NEW FINDINGS OF DOCTORAL THESIS**

**1. Official thesis title::** “*Organization of management accounting at Tea production and processing enterprises in Thai Nguyen province*”

**2. Major:** Accounting. Code: 62.34.03.01

**3. Full name: Nguyen Phi Hung**

**4. Full name of supervisors: :**

1. Ph.D. Pham Tien Binh

2. Assoc.Prof.Ph.D. Nguyen Phu Giang

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

**\* New contributions in academics and theory:**

+ The thesis systematized and clarified the theory on management accounting in production enterprises, the role and function of management accounting, concept and perspectiveness of management accounting organization for information demand per each management level in enterprises.

+ The thesis indicated the factors affecting organization of management accounting in production enterprises, particularly the internal and external factors of production enterprises, etc...

+ The thesis systematized the content of organizing management accounting in production enterprises. Thesis content presented six contents of organizing management accounting. In particular, the author presented organization of management accounting based on basic contents of management accounting in terms of provided management accounting information which is proper with the characteristics of production enterprises, each content will indicate how to organize the implementation: Organize management accounting department in accounting apparatus; Organize information collection, processing, systemization and provision ; Organize to build cost norms and plan budget estimates in enterprises; Organize management accounting under production factors; Organize responsibility accounting; Organize IT application in implementing management accounting.

**\* New proposals from the research results:**

(1). The thesis analyzed the characteristics of Tea enterprises affecting management accounting in Tea production and processing enterprises in Thai Nguyen province, in which, the author referred detailedly the information demand for management,

organization and management level, production and processing characteristics affecting management accounting and design capacity of information system in Tea production and processing enterprises in Thai Nguyen province.

(2). The thesis analyzed the status of organizing management accounting at Tea production and processing enterprises in Thai Nguyen province through the direct survey and survey forms with two specific target groups: Enterprises leaders and the accountants at Tea production and processing.

(3). The thesis researched and evaluated the organizing experience of management accounting in several nations such as America, France, Japan, China, etc. From that, the author drew the lesson for Vietnam's enterprises, particularly production enterprises in management accounting under information supply process.

(4). The thesis specified the requirements, principles of completion of management accounting at Tea production and processing enterprises in Thai Nguyen province .

(5). The thesis had further research and proposed specific solutions to improve the organization of management accounting at Tea production and processing enterprises in Thai Nguyen province in the direction of meeting the requirements and completion principles matching the conditions and characteristics of Tea production and processing enterprises in Thai Nguyen province:

- Improvement in management accounting department in accounting apparatus
- Improvement in organizing information collection, processing, systemization and provision:
- Improvement in building cost norms and planning budget estimates:
- Improvement in organizing management accounting under production factors
- Improvement in organizing responsibility accounting:
- Improvement in organizing IT application in implementing management accounting

(6). It indicated the conditions from Government and competent authorities at all levels and departments that have close relation with Tea production and processing enterprises such as Vietnam Tea Association, People's Committee of Thai Nguyen Province, etc. To help Tea production and processing enterprises to implement the above-mentioned solutions.

*Hanoi, Date ... month ... year 2017*

**SUPERVISORS**

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