

BRIEF INFORMATION OF NEW CONCLUSIONS OF DOCTORAL THESIS

1. Thesis topic : *"Improvement of management accounting system in construction corporation under Ministry of Defence "* .

2. Major: Accounting ; Code: 62.34.03.01

3. Phd Researcher's full name: Do Thi Thu Hang

4. Full name of the instructors in science :

Ass.Prof, PhD. Nguyen Thi Phuong Hoa

PhD . Ta Van Khoai

5. The new findings of the thesis :

New contributions in terms of academy and theory

The thesis codifies, inherits and develops a theoretical basis for the content of management accounting in the construction business.

The thesis studied in depth the factors that affect the content of management accounting in the construction business.

The new proposals learnt from the research results

The thesis analyzes the business characteristics in the construction corporations under the Ministry of Defence which affect management accounting.

The thesis reviews the current status of management accounting in the construction corporations under the Ministry of Defence through the survey and investigation.

The thesis studies in depth to propose specific solutions:

Recommend the content of management accounting related to cash flow, fixed assets, labor and inventory.

Recommend the classification of cost with the activity level of the cost. Develop cost norms and internal estimates.

Recommend method of cost price through ABC method.

Recommend the application of management accounting in the work of determining the tender price in competitive conditions and the application of management accounting information in short-term decision making.

Recommend to identify responsibility centers, develop accounts and report system, towards accounting responsibilities and indicators to assess the responsibility centers.

Recommend the organizational structure of management accounting in the construction corporations under the Ministry of Defence.

SCIENCE INSTRUCTOR

PhD.STUDENT

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