

SUMMARY INFORMATION
ON NEW CONCLUSIONS OF THE DOCTORAL DISSERTATION

1. Dissertation title: *“Improving the Management Accounting Information System in Commercial Enterprises in Thai Nguyen Province.”*

2. Major: Accounting. **Code:** 9.34.03.01

3. PhD candidate: Nguyen Thu Ha

4. Supervisors:

1. Assoc. Prof. Dr. Truong Thi Thuy

2. Dr. Tran Tuan Anh

5. New findings of the dissertation:

* Firstly: The dissertation systematically and comprehensively develops the theoretical foundation of management accounting information systems (MAIS) in enterprises based on a component-structure approach, including people, data, processes, technology, and internal control. Based on a review of both domestic and international studies, the dissertation identifies clear research gaps related to MAIS quality in the context of commercial enterprises, especially in localities undergoing digital transformation such as Thai Nguyen. At the same time, the dissertation constructs a research model and a system of hypotheses reflecting the relationships between influencing factors and MAIS quality, thereby contributing to enriching and refining the theoretical framework in this field.

* Secondly: The dissertation conducts a systematic survey and assessment of the current state of MAIS in commercial enterprises in Thai Nguyen province with a relatively large sample size. The findings not only reflect the overall picture of system organization and operation but also highlight significant differences between small and medium-sized enterprises and large enterprises. Accordingly, the dissertation clarifies the strengths, limitations, and underlying causes of these limitations in each component of the MAIS, providing an important practical basis for proposing solutions.

* Thirdly: The dissertation identifies and measures the impact of various factors on MAIS quality through a multivariate regression model. The results indicate that all seven factors, namely managers, accounting staff qualifications,

digital technology, system interaction, data quality, procedures and processes, and accounting software, have positive effects on MAIS quality. Notably, the dissertation emphasizes the significant roles of system interaction and digital technology as the most influential factors, thereby highlighting the trend of integration and digital transformation in modern accounting management. This represents an important empirical contribution, providing additional scientific evidence to existing studies.

* Fourthly: Based on the development orientation of commercial enterprises and empirical research findings, the dissertation proposes a comprehensive set of solutions to improve MAIS in commercial enterprises in Thai Nguyen province. These solutions are structured according to each system component, including human resources, data, processes, technology, and internal control, and are differentiated appropriately between small and medium-sized enterprises and large enterprises. In addition, the dissertation provides recommendations for government authorities and educational institutions to support enterprises in implementation.

* Fifthly: The dissertation affirms that improving MAIS is not only an internal requirement of enterprises but also a crucial condition for enhancing governance capacity, adapting to a competitive environment, and promoting digital transformation. The findings and recommendations of the dissertation carry significant practical implications, supporting commercial enterprises in Thai Nguyen in particular and Vietnam in general in improving the quality of information for managerial decision-making and moving toward sustainable development in the context of international economic integration.

Hanoi,, 2026

SCIENTIFIC SUPERVISORS

PHD CANDIDATE

First supervisor

Second supervisor

Assoc. Prof. Dr. Truong Thi Thuy Dr. Tran Tuan Anh

Nguyen Thu Hà