



SUMMARY OF NEW CONCLUSIONS OF THE DOCTORAL THESIS

1. Thesis's topic: "Completing Management Accounting In Units Of PetroVietnam Power Corporation"

2. Major: Accounting

Code no.: 62.34.03.01

3. PhD student: Nguyen Minh Thanh

4. Supervisors:

1. Assoc. Prof., Dr. Luu Duc Tuyen

2. Dr. Vu Thi Kim Anh

5. New conclusions and contributions of the thesis:

5.1. New conclusions and contributions in terms of academics

First, the thesis has systematized and clarified general theoretical issues in management accounting (MA) throughout its history including: changes in viewpoints of MA, concepts and the nature of MA, roles, subjects and methodology of MA.

Second, the thesis has clarified contents of MA in the relationship with management levels and managers' management functions. Accordingly, contents of MA are divided into 04 basic groups in terms of managers' management functions including: (1) contents of MA for planning purposes, (2) contents of MA for controlling purposes, (3) contents of MA for performance measurement functions and (4) contents of MA for decision-making functions. From the perspective of management levels within an enterprise, contents of MA are divided into 2 groups: (1) contents of MA for operational management and contents of MA for strategic management.

Third, the thesis has systemized results of previous studies on the group of 07 factors affecting MA in each specific enterprise. On that basis, the thesis

has developed them into factors/characteristics affecting MA in power production and trading enterprises.

5.2. New conclusions and contributions in practice

First, upon analysis of characteristics within PV-Power's units and characteristics of Vietnam's power market, the thesis has elaborated on the actual context where MA is being applied in PV-Power's units in the relation with management levels and managers' management functions. Simultaneously, the thesis has also evaluated results obtained, limitations and their causes regarding application of each component of MA in PV-Power's units.

Second, based on scientific arguments and situational analysis, the thesis has suggested solutions to deal with current shortcomings in line with the development potential of Vietnam's power industry and PV-Power's development orientation. The solutions focus on improving contents of MA in PV-Power's units by 04 groups of contents in the relation with managers' management functions as mentioned earlier. The thesis has also pointed out the roadmap and conditions for implementing the solutions from the side of State authorities, professional associations and MA training facilities as well as from the side of PV-Power and its units.

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