

SUMMARY OF NEW CONTRIBUTIONS OF THE DOCTORAL THESIS

1. Thesis topic: *“Improving the management accounting information system at import-export enterprises in Hanoi”*

2. Major: Accounting *ID: 9.34.03.01*

3. Name of PhD student: **Nguyen Thi Hong Duyen**

4. Names of scientific supervisor:
1. Assoc.Prof.Dr.Luu Duc Tuyen
2. Dr.Nguyen Tuan Anh

5. New contributions of the thesis

The thesis provides a number of new contributions in terms of theory and practice as follows:

5.1. In terms of theory

The thesis has conducted a literature review of reputable scientific works related to the content of the thesis, both in Vietnam and abroad, including: management accounting information system, management accounting techniques, accounting studies in import and export enterprises. Based on that, the thesis has summarised, inherited and developed these contents into the theoretical basis of the management accounting information system in trading enterprises, including: basic issues of the management accounting information system in trading enterprises; the content of the management accounting information system in trading enterprises; factors affecting the efficiency of the management accounting information system in trading enterprises; the management accounting information system in a number of countries in the world and experience lessons for Vietnam. The thesis's approach to the content of the management accounting information system is according to the process of collecting, processing and providing management accounting information, the management accounting apparatus and supporting facilities.

5.2. In terms of practice

The thesis has studied the current situation of the management accounting information system at import-export enterprises in Hanoi according to the contents mentioned in the theoretical section and based on evidences in the form of aggregated data from the survey results with managers and those with accounting expertise combined with results of actual research. Thereby, the thesis has assessed the status of the achieved results, the limitations and the cause of the limitations to find the direction for improvement.

Based on theory and practice, the thesis has proposed solutions to improve the management accounting information system at import-export enterprises in Hanoi. Specifically, the has proposed solutions include: (i) Improving the process of collecting, processing and providing management accounting information, (ii) Improving the accounting and management system, and (iii) Improving supporting facilities.

Besides, in order to implement the proposed solutions, the thesis has proposed necessary conditions for the government, Hanoi city, enterprises and training institutions

Hanoi, November , 2020

SCIENTIFIC SUPERVISOR

Supervisor 1

Supervisor 2

PhD student

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