

**SUMMARY OF NEW CONTRIBUTIONS OF THE DOCTORAL THESIS**  
**Thesis topic: "Management accounting at public universities implementing the  
financial autonomic mechanism in Vietnam"**

- 2. Major:** Accounting *Code:* 9.34.03.01
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**5. New contributions of the thesis**

*5.1. In terms of theory*

The thesis has systematized and clarified the theoretical framework of management accounting in public non-business units implementing the financial autonomic mechanism, focusing on self-financed non-business units in investing and recurrent expenditures. Specifically, the thesis has studied the operational characteristics of public non-business units, financial management mechanism, autonomic mechanism and informatiive needs of administrators in these units when implementing the autonomy. From there, determining the contents of the management accounting that need to be done. In this thesis, the author approach the content of management accounting according to the functions of the administrator that include the contents of management for the planning function; the organizational and implementative functions; the control and evaluative functions; the decision-making functions. In addition, it also applied the background theories such as uncertain theory, representative theory, benefit-cost relationship theory, it has been combined with the synthesis of studies on factors that affect the application of management accounting in organizations to serve as the basis for building the models of surveying the factors affecting the application of management accounting in public universities implementing the financial autonomic mechanism.

*5.2. In terms of practice*

The thesis has studied the current situation of management accounting for the management functions of administrators at public universities implementing the financial autonomic mechanism according to the contents mentioned in the theoretical part. Based on the synthesized results of the survey, it has made valid assessments of the current situation on the following aspects: achieved results, some limitations and their causes. At the same time, on the basis of fundamental theories and the synthesis of studies on the

factors affect the application of management accounting in the enterprises, the author make a comparison of contents, conditions, and impact factors to the application of management accounting between the enterprises and the public universities to build research models. The surveyed results show that the factors studied in the model have affected the application of management accounting in public universities implementing the financial autonomic mechanism. The influencing level of factors is arranged in the order of: (1) Organizational culture; (2) Scale; (3) The leaders' perception of management accounting; (4) Expenses for implementing the management accounting; (5) Strategy of the organization and (6) Qualification of accountants.

The thesis has proposed solutions to perfect the management accounting at public universities implementing the financial autonomic mechanism from the theoretical and practical research. The proposed solutions include: Improving management accounting for the planning function; Improving management accounting for the organization and implementation functions; Improving management accounting for control and evaluative functions; Completing management accounting for the decision-making function.

In order to implement these solutions, the thesis has also given the recommendations to enhance the application of management accounting in public universities implementing the financial autonomic mechanism, requiring the synchronous coordinations between the management agencies of the state and the public universities implementing the financial autonomic mechanism.

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