

SUMMARY INFORMATION
ABOUT NEW CONCLUSIONS OF THE DOCTORAL THESIS

1. Dissertation topic: *“Perfecting management accounting with performance evaluation at listed oil and gas enterprise in Vietnam”*

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

3. PhD candidate: Le Thi Minh Tri

4. Supervisor:

1. Associate Professor, Doctor. Tran Van Hoi

2. Doctor. Nguyen Tuan Anh

5. New contributions of the thesis are as follows

5.1. Form theoretical perspective

First, The thesis outlines the theoretical basis of the relationship between management accounting and the evaluation of performance in enterprises and is particularly interested in the assessment of content: management accounting with the evaluate the efficiency of using inputs, management accounting with the evaluation of cost effectiveness, management accounting with the evaluation of business results, management accounting with the evaluation of the efficiency of the use of inputs. debt utilization, management accounting with the evaluation of financial investment performance, management accounting with the evaluation of profitability, management accounting with the assessment of social performance. The theoretical part is the foundation for a good approach to the selected survey unit.

Secondly, the thesis has synthesized experiences on applying the relationship between management accounting and performance evaluation in the US, France and Japan from which to draw lessons for Vietnam.

5.2. Form practical perspective

Firstly, the thesis explores and studies the history of formation, organization of business management apparatus and decentralization of financial management, characteristics of accounting apparatus, characteristics of oil and gas business activities.

affects the relationship between management accounting and the evaluation of management accounting performance of listed oil and gas enterprises in Vietnam.

Secondly, the thesis correctly assesses the current status of the relationship between management accounting and the performance evaluation of 23 listed oil and gas enterprises in Vietnam. Assess the advantages and limitations of management accounting with the evaluation of performance in listed oil and gas enterprises in Vietnam.

Third, the thesis has presented the orientations, principles and solutions to improve management accounting with the evaluation of performance at listed oil and gas enterprises in Vietnam. These solutions can be applied depending on the characteristics of production and business activities of enterprises. The thesis also makes a number of recommendations on the part of the State and the Vietnam Oil and Gas Association to improve the business environment, fair competition, in order to attract investment capital to help domestic enterprises in general and domestic enterprises. Oil and gas businesses listed in Vietnam in particular are increasingly developing.

Ha Noi, October, 1st, 2021

THE SCIENTIFIC SUPERVISORS

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Scientific Supervisor**

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