SUMMARY INFORMATION

ABOUT NEW CONCLUSIONS OF THE DOCTORAL THESIS

1. Thesis topic: Completing management accounting information system in road

construction corporations in Vietnam

2. Specialization: Accounting **Code:** 9.34.03.01

3. Full name: NGUYEN THI MAI LE

4. Supervisors: Assoc. Prof. Dr. Dang Van Thanh

Dr. Nguyen Thi Ngoc Thach

5. New conclusions of doctoral thesis:

The thesis has achieved certain results and made certain contributions in terms of science and practice, which are:

Firstly, the thesis has supplemented and clarified the theoretical issues of the management accounting information system in terms of process-based approach on the basis of information technology application: the input data collecting process; input data processing process; providing and reporting management accounting information process. It also clarifies the content of the internal control system in the management accounting information system; information technology infrastructure especially applying 4.0 technology solutions such as cloud computing, artificial intelligence and blockchain in accounting field.

Secondly, the thesis has reflected and assessed the current situation of management accounting information systems at transport construction corporations in Vietnam in the period 2016 - 2020, including: input data collecting process; input data processing process; management accounting information providing and reporting process, internal control system, information technology infrastructure. From there, the thesis points out the successes, limitations and causes of the limitations.

Thirdly, base on the principles and requirements for completing the management accounting information system, the thesis has proposed solutions and recommendations to corporations, state authorities, professional organizations, and

training institutions to perfect the management accounting information system at the road construction corporations of Vietnam.

Ha Noi, July 10th, 2021

First research supervisor Second research supervisor PhD student

Assoc. Prof. Dr. Dang Van Thanh Dr. Nguyen Thi Ngoc Thach Nguyen Thi Mai Le