SUMMARY

OF NEW CONCLUSIONS OF DOCTORAL THESIS

1. Thesis tittle: "Organizing management accounting in animal feed enterprises in the Red river delta region"

2. Major: Accounting Code: 9.34.03.01

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4. Supervisors: 1. Assoc. Prof. Dr. Đinh Thi Mai

2. Dr. Hoang Van Tuong

5. New conclusions of the thesis:

The thesis justifies and clarifies the theoretical framework as well as the reality of organizing management accounting in animal feed enterprises in the Red river delta region. The news findings are as followed:

- The thesis clarifies the content of organizing management accounting in manufacturing enterprises with a view to management accounting information interpretation process associated with the application of the ERP system: organizing the management accounting system, organizing the procedure of management accounting (including initial management accounting information, systemization of management accounting information interpretation, management accounting information analysis and provision, management accounting information control and storage)
- The thesis investigates the demand for management accounting information to serve the administrators' managerial functions: planning, implementing, controlling and decision making. It also analyses the factors affecting the organization of management accounting in manufacturing enterprises.
- The study surveys and reflects the reality of organizing management accounting in animal feed enterprises in the Red river delta region an a consistent and logical approach which is illustrated in an trustworthy way. As a result, the study draws some conclusion and judgements on the

achievements and limitations as well as the reason for these limitations in organizing management accounting in these enterprises.

- The thesis investigates the demand for management accounting information by the Red river delta enterprise administrators and the ability to meet the demand to result in some solutions for completion.
- The study suggests some solutions for completion of organizing management accounting in animal feed enterprises in the Red river delta region. The solutions are:
 - Completion of management accounting system in animal feed enterprises in the Red river delta region associated with the requirements of the 4.0 revolution. The system is capable of applying and controlling modern technology to result in effective management accounting performance.
 - Completion of organizing management accounting procedures in accordance with the application of modern technology and ERP system. Solutions to each operating scale (large, medium and small) are suitable to each type of animal feed enterprises.
- The thesis demonstrates certain conditions for each solution of completion of management accounting in animal feed enterprises in the Red river delta region.

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