

SUMMARY
ON THE NEW CONCLUSIONS OF THE DESERTATION

1. Thesis topic: *“Perfecting the cost management accounting in cigagettes manufacturing enterprises of The Vietnam National Tobacco Corporation”*

2. Major: Accountant. *Code:* 9.34.03.01

3. Full name of postgraduate candidate: *La Thi Thu*

4. Full name of the scientific instructors

1. Assoc. Prof. Dr. Tran Thi Hong Mai

2. Assoc. Prof. Dr. Nguyen Manh Thieu

5. New conclusions of the thesis

5.1. Contributions to the bank literature.

Firstly, the thesis has synthesized the theoretical of cost management accounting in manufacturing enterprises. The thesis focuses on the role and economics, efficiency, effectiveness and performance of CMA especially the techniques of the CMA.

Secondly, the thesis shows that the development CMA associated with strategic management accounting to help businesses have a long-term strategic vision.

Thirdly, the thesis refers to the theory of contrast (TOC) in firm, applying the TOC to guide the CMA handle in the firm.

5.2. Contributions to empirical study

Firstly, base on the theories and the consulting experts, the thesis show the research model with main affecting factors.

Secondly, the thesis has statistic from the survey and evaluating the situation of cigagettes manufacturing enterprises of The Vietnam National Tobacco Corporation in the period since 2015.

Thirdly, the thesis argument proposing solutions and proposing conditions for the implementation of the solution.

Hanoi, December , 2021

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Assoc.Prof.Dr. Tran Thi Hong Mai

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