

## **SUMMARY ON THE NEW CONCLUSIONS OF THE DOCTORATE THESIS**

**1. The thesis topic: "Finalizing cost and cost management accounting at irrigation construction companies in Vietnam "**

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

**3. Postgraduate Full name: Dao Thuy Hang**

**4. Scientific Instructor Full name:**

*1 . Assoc. Pham Thi Kim Van*

*2. Assoc. Pham Tien Hung*

**5. New conclusions of the thesis:**

*Firstly* , the thesis has set up scientific theoretical bases on expense and cost management accounting in construction enterprises, construction and installation operation characteristics, the impact of these characteristics on the management accounting in the business. The thesis also summarizes the content of cost management accounting in construction enterprises from cost classification, construction of norms and estimation, aggregation and calculation of cost allocation to the objects of price calculation. Controlling costs and responsible accounting, costing methods, cost analysis in order to provide information for decision-making, economic-economic reporting and production costs in the direction of applying the target cost method.

*Secondly* , the thesis has investigated and researched experiences in implementing cost management accounting of some countries in the world such as the US, Germany, Brazil, Japan, from which to draw lessons, experiences to complete expense and cost management accounting for construction companies in Vietnam.

*Thirdly*, the thesis provides an overview of irrigation construction companies in Vietnam . It surveyed, analyzed and clarified the current situation of expense and cost management in irrigation construction companies in the North in recent years. It also analyzed and evaluated the advantages and disadvantages in cost and cost management accounting at these companies.

*Fourthly*, the thesis stated the requirements and offered the solutions to better cost management accounting and costs at irrigation construction companies in Vietnam.

*Fifthly*, the thesis helped the authorities and the construction companies in Vietnam to see the conditions to implement the completed solutions as mentioned.

*Hanoi, March 20, 2020*

**SCIENTIFIC INSTRUCTORS**  
**First Instructor**                      **Second Instructor**

**POSTGRADUATE**

*Assoc. Pham Thi Kim Van*

*Assoc. Pham Tien Hung*

**Dao Thuy Hang**