

**SUMMARY INFORMATION
OF THE NEW CONCLUSIONS OF DOCTORAL THESIS**

Thesis topic: "**Improving cost management accounting in pharmaceutical enterprises in Thanh Hoa province**".

1. Major: Accounting. Code: 62.34.03.01

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4. New conclusions of the thesis

4.1. New contributions in academics and theory:

The dissertation has identified and analyzed the basic contents of cost management accounting in pharmaceutical enterprises.

4.2. New proposals drawn from research results

(1) Identify and classify costs in relation to performance levels to help business executives capture and control costs; It also serves the purpose of providing other information such as: analyzing the relationship between cost - volume - profit, selling price, etc.

(2) Develop norms and cost estimates in a synchronized manner; Cost estimation must be bottom-up (from the grassroots level).

(3) Accounting for operating costs and product costing, the use of in-process product evaluation methods and the methodology for determining activity-based product costing to improve the weaknesses of traditional methods.

(4) Analyze cost volatility for controlling cost and providing comprehensive information, a reliable basis for decision making, and a truly useful tool to assist executives in the process of enterprise management.

(5) The cost management accounting system adapts to the providing information to the manager in a scientific, comprehensive and timely manner.

4.3. Recommended conditions for implementation of solutions

Based on findings from the research, the author suggests the following recommendations:

(1) To the State

Improving the legal environment, including the legal system related to management accounting; Publicity and transparency in drug procurement, in the import policy, creating a healthy business environment for enterprises to compete equally; Building a system of appropriate mechanisms and policies to strongly promote business operations.

(2) To the Association of Pharmaceutical Business of Vietnam

Bringing the role of a bridge between the pharmaceutical business enterprises, between the pharmaceutical enterprises and the Drug Administration of Vietnam, and relevant departments of the Ministry of Health in training activities, trading promotion activities, international cooperations, and investment in pharmaceuticals.

(3) For the Thanh Hoa pharmaceutical companies

Raising awareness of cost management accounting in the process of operation and decision-making; business strategy planning, selection of business plans must be based on information provided by the accounting system.

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