

SUMMARY ON THE NEW CONCLUSION OF DISSERTATION

1. **The dissertation:** “Improving organized accounting of production costs and calculate product price in enterprises under Vietnam National Chemical Group”
2. **Major:** Accounting; Code: 62.34.03.01.
3. **Full name of PhD Candidate:** Ngo Quang Hung.
4. **Full name of the scientific instructors:**
 1. **Asso. Prof, PhD Truong Thi Thuy**
 2. **Prof, PhD Nguyen Quang Quynh**
5. **The new findings of the dissertation.**

5.1. New contributions in academic and theoretic terms

The dissertation systematizes and clarifies the theory on organized accounting of production costs and calculates product price in manufacturing enterprises. Factors affecting, principles and tasks of organized accounting of production costs and calculates product price in manufacturing enterprises.

The dissertation examines the content of organized accounting of production costs and calculates product price in production enterprises in terms of financial accounting and management accounting in the following phases: collecting information, Organize systematize and process information, organize analysis and provide information. Through this, information is provided through the reporting system to the users using the information.

5.2. The new proposals drawn from the research results

The dissertation analyzes the production and business characteristics of enterprises belonging to the Chemical Group influenced the organized accounting of production costs and calculate product price in these enterprises. The thesis evaluates the actual situation of organized accounting of production costs and

calculates product price in enterprises under the Chemicals Group through the results of direct surveys and survey forms.

The dissertation specifies the requirements and principles for completion in enterprises under the Chemical Group. The dissertation will study and propose specific solutions to improve the organization of production cost accounting and product costing in enterprises under the Chemicals Group from the perspective of financial accounting and management accounting: Organizing gather, systematize, process, analyze and provide information. At the same time, the thesis specifies the conditions for solving the solution from the state agencies and enterprises under the Chemical Group.

Scientific Instructors

PhD. Candidate

Asso. Prof, PhD Thi Thuy Truong

Prof, PhD Quang Quynh Nguyen

Quang Hung Ngo