

THE SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom – Happiness

SUMMARY

ABOUT THE NEW CONCLUSIONS OF DOCTORAL THESIS

1. Thesis topic: "finalizing the cost management accounting in service activities in vietnamese postal enterprises "

2. Major: Accounting;

Code: 9.34.03.01

3. Full name of PhD student: Ngo Tien Dung

4. Full name of scientific instructors:

1. Dr. Hoang Van Tuong

2. Dr. Tran Hai Long

5. New conclusions of the thesis:

5.1. In term of theory

The thesis presents the contents related to cost management accounting in service enterprises

Firstly, cost management accounting nature and the role of cost management accounting.

Secondly, the factors affect cost management accounting in service enterprises

Thirdly, content of cost management accounting in service enterprises (cost classification, building norms and making cost estimates, method of determining costs and calculating service costs, analyzing cost information to make decisions, evaluating the effectiveness of cost centers).

5.2. In terms of practice

Based on the practical survey results in Vietnamese postal enterprises, the author evaluated the achieved results:

Firstly, cost classification based on operation functions, what is spent, the relationship with decision-making power, inductive ability and other classification.

Secondly, specific spending norms of services in the internal spending regulations of each enterprise, based on the norms of the Ministry of Information and Communication.

Thirdly, enterprises that pay special attention to the estimation work, the plans from general to detail are organized in a methodical way. It is implemented at each level, from the level of grassroots administration to intermediate management and senior management.

Fourthly, the calculation of cost price by the method of determining cost based on operation is quite simple, easy to apply for each product unit

Fifthly, the cost center in postal enterprises includes the arterial center, the departments and the post offices of the companies in the cities. The division is quite consistent with the characteristics of the postal enterprise

Ha Noi, December 27, 2018

SCIENTIFIC INSTRUCTORS

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