

## SUMMARY

### ABOUT THE NEW CONCLUSIONS OF DOCTORAL THESIS

**1. Thesis title:** *"Completing the cost management accounting at cement companies in Hai Duong Province"*

**2. Major:** Accounting; Code:62.34.03.01

**3. Full name of PhD candidate:** Phạm Quang Thịnh

**4. Full name of scientific instructors:**

1. Asso. Prof, PhD Nguyễn Trọng Cơ

2. Asso. Prof, PhD Nguyễn Thị Đông

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

**5.1. New contributions in academic and theoretic terms**

The dissertation has systematized and clarified the contents of cost management accounting from the view of the need for the cost management accounting information to serve the business administration.

**5.2. New proposals drawn from research results:**

Based on the results of the research, analysis and evaluation of the current situation, the thesis proposes a system of solutions to improve the cost management accounting at the cement companies in Hai Duong province. The solutions include:

- Completing the organizational structure of the cost management accounting system: Propose the application of organizing accounting system according to the combined model between financial accounting and cost management accounting

- Completing the identification and determination of cost centers: Propose to determine 3 groups of center cost including: The center of production cost, the center of management cost and the center of business operation cost.

- Completing the identification and classification of costs: Identify and classify costs according to the level of activity, forming three types of costs, which are variable costs, fixed costs and mixed costs, simultaneously add to the cost classification according to decision-making authority to control costs.

- Completing the method of determining costs: Apply the method of determining the actual costs combined with the norm. When transferring the technology, the Kaizen determining cost method should be applied to cut down costs in production.

- Completing the method of setting norms and cost estimates

- Completing the reporting system and analyzing the cost management accounting statements

*Ha Noi, November 9<sup>th</sup>, 2018*

**SCIENTIFIC INSTRUCTORS**

**Instructor 1**

**Instructor 2**

**PhD Candidate**

**Asso. Prof, PhD**

**Asso. Prof, PhD**

**Nguyen Trong Co**

**Nguyen Thi Dong**

**Pham QuangThinh**