

THE INFORMATION OF NEW CONTRIBUTIONS OF THESIS

1. Thesis: “Improvement of cost, revenue accounting and evaluation of business income in cement manufacturing companies of Vietnam Cement Industry Corporation”

2. Major: Accounting. Code: 62.34.03.01

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4. Instructor:

- Associate Professor PhD. **Nguyen Ba Minh**

- PhD. **Thai Ba Cong**

5. Summary of new contributions of the thesis

Academic contribution:

This thesis systematized the basic theoretical framework of cost and revenue accounting, evaluation of business result in manufacturing enterprises in terms of financial accounting in accordance with international accounting principles and standards; in terms of management accounting according to the process associated with the functions of management.

Practical contribution

The thesis analyzed the characteristics of management organization, production and business, the effects of accounting in cement manufacturing companies of Vietnam Cement Industry Corporation to cost and revenue accounting, evaluation of income, and business results. The thesis identified the current situation and assess the problems in the cost and revenue accounting in manufacturing companies of Vietnam Cement Industry Corporation in terms of financial and management accounting.

Therefore, the thesis mentions the issues need to be solved and proposes Suitable solutions to improve cost and revenue accounting in manufacturing companies of Vietnam Cement Industry Corporation in the current conditions.

New proposal

In order to improve cost and revenue accounting in manufacturing companies of Vietnam Cement Industry Corporation, the thesis proposes inclusive solutions that be

suitable for the combined accounting model and express the coherence and interaction between the two accounting systems. These solutions will also ensure that each accounting system provides particular information on compliance:

- The solution to improve the use of accounts and records in cost accounting in accordance with the object of cost and associated with the cost center; accounts and revenue records associated with the responsibility centers.

- Improvement of accounting process in recording, gathering cost, revenue and income.

- Improvement of the estimation of production and operating costs: consumption estimates, production cost estimates associated with the production processes and auxiliary production, outside production cost estimates, income evaluation.

- Improvement of analyzing, comparing the information between cost, revenue and mention the responsibility centers: identification of responsibility centers associated with the organizational model and decentralization, developing evaluation indicators and providing report templates for each responsibility center.

The thesis also gave the conditions to implement the solution.

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