

SUMMARY ON THE NEW CONCLUSION OF DISSERTATION

1. **The dissertation:** “Environmental Cost Accounting in Vietnam cement production enterprises”
2. **Major:** Accounting; Code: 9.34.03.01.
3. **Full name of PhD Candidate:** Tran Anh Quang.
4. **Full name of the scientific instructors:**
 1. **Asso. Prof, PhD Nguyen Manh Thieu**
 2. **PhD Bui Thi Thu Huong**
5. **The new findings of the dissertation.**

5.1. New contributions in academic and theoretic terms

The dissertation systematizes and clarifies the theory on environmental cost accounting (ECA) in manufacturing enterprises. Additionally, research and analysis are executed more thoroughly in terms of 5 contents: Identification and classification of environmental costs; Quota and estimated budget development for environmental cost; Methods of calculating environmental cost; Accounting for environmental cost; Supplying and making use of environmental cost accounting information.

The dissertation studied the factors affecting the application of ECA in enterprises. Also, it summaries major features of environmental cost accounting in developed countries, namely United States of America, Germany, Japan and Korea. Knowledge gained from study has given enterprises in Vietnam a valuable chance to review their businesses.

5.2. The new proposals drawn from the research results

Based on an overview of the current cement enterprises in Vietnam, The dissertation analyzed manufacturing business characteristics, technological-economical features and cement producing process as well as business

management affecting environmental cost accounting. Outcome of the dissertation has critically analyzed current status of environmental cost accounting in these enterprises.

Furthermore, it has created an outline of relevant factors in enabling application of environmental cost accounting in cement manufacturing business. Since then assess the level of application of environmental cost accounting in the cement manufacturing enterprises today; point out the limitations and the causes of the limitations in applying environmental cost accounting in these enterprises. As a result, the dissertation gives out solutions to promote the application of environmental cost accounting in cement manufacturing enterprises. The content of the solutions has scientific basis, Has certain level of success in application and is likely to be applicable in cement production enterprises. At the same time, the thesis has proposed Standard requirements to implement solutions from the State and cement production enterprises.

Scientific Instructors

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