

SUMMARY INFORMATION OF DOCTORAL THESIS

Thesis title: “**Improving cost accounting in import-export enterprises in Vietnam**”

Major: Accounting

Code: 9.34.03.01

Full name of PhD candidate: Ngo Van Luong

Cost accounting, which has been a topical issue in the context of economic integration in general and accounting integration in particular in Vietnam, is an effective tool to help managers in enterprises effectively control costs and make best economic decisions. The thesis “*Improving cost accounting in import-export enterprises in Vietnam*” has studied the overview of scientific works related to this topic and the theory of cost accounting in import-export enterprises through the methodology of dialectical materialism and other technical methods such as qualitative methods, quantitative methods through surveys of samples of 78 import-export enterprises with different scales. The thesis has completed its tasks and drawn the following conclusions:

Firstly, systematizing and further clarifying the theory of cost accounting in import-export enterprises. By analyzing a number of different perspectives on the concept, classification, and content of organizing cost accounting, the author has given his own opinion on this issue.

Secondly, studying and analyzing the content of organizing management accounting according to functions and tasks; analyzing factors affecting the organization of cost accounting in import-export enterprises as the basis for proposing the selection of suitable solutions for improvement.

Thirdly, through investigation and survey of enterprises in the research sample by qualitative research methods, and verification through quantitative methods, the thesis analyzes the status of organizing cost accounting in import-export enterprises in

Vietnam. On that basis, the thesis evaluates the achieved results, limitations and causes of limitations. The author's analysis is evidenced by reliable data and actual documents.

Fourthly, the thesis has proposed solutions for organizing cost accounting in import-export enterprises in Vietnam, including solutions for the hierarchy, decentralization and establishment of responsibility centers; Making estimates at responsibility centers; Improving the organization of cost accounting with the use of a combination of effective measurement method using the balanced scorecard (BSC) and activity-based costing (ABC); Improving the organization of accounting apparatus or hiring accounting services; Improving the organization of document system used for cost accounting; Improving the organization of accounting accounts and accounting books used for cost accounting; Improving the organization of making and analyzing cost accounting reports; and improving the organization of applying information technology in cost accounting.

Finally, the thesis has clearly analyzed the conditions for the State, import-export enterprises, the Association of Accountants and Auditors, and economic training institutions for the proposed solutions to be implemented in practice.

Hanoi, December ..., 2019

Scientific instructor

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