

**ABSTRACT OF
ON NEW FINDINGS OF THE DOCTORAL THESIS**

1. Thesis topic: *“Completion of the production cost accounting to strengthen the cost control in construction and installation enterprises.”*

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

3. Full name of Postgraduate: *Giap Dang Kha*

4. Full name of scientific instructors:

1. Prof. Dr. Doan Xuan Tien

2. Prof. Dr. Dang Thai Hung

5. New findings of the thesis:

Based on results of the theoretical research, assessing the situation of production cost accounting to control costs in construction and installation enterprises in Vietnam, the thesis proposes a number of new solutions that are persuasive, feasible to complete production cost accounting to strengthen cost control in the construction and installation enterprises in Vietnam.

The first, the thesis analyzes and clarifies the basic theory of production cost accounting in relation to cost control on both angles: management accounting and financial accounting as a primarily tool to control production costs in the construction and installation enterprises. The thesis researches and generalizes the basic elements of production cost accounting in relation to the target of enhancing the cost control in the construction and installation enterprises.

The second, from results researches on cost accounting of some typical nations around the world (France, the United States of America), the thesis draws some lessons in production cost accounting to enhance cost control in the construction and installation enterprises in Vietnam.

The third, the thesis studies and indicates characteristics of business operations of construction and installation enterprises and impacts on production cost accounting. On the basis of deeply analyzing, evaluating the current situation, the thesis analyzes and interprets results obtained and shortcomings in production cost accounting even in fixed mechanism to strengthen cost control in the construction and installation enterprises at present.

The fourth, the thesis proposes a comprehensive system consisting of five groups of solutions on both angles of financial accounting and management accounting. The solutions proposed have theoretical and practical grounds in order to improve production cost accounting to strengthen the cost control in the construction and installation enterprises.

The fifth, the thesis proposes conditions from concerned agencies of the State, construction and installation enterprises and training institutions, accounting and finance consultants to effectively implement the solutions.

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SCIENTIFIC INSTRUCTORS

POSTGRADUATE

The first instructor

The second instructor

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