

## **INFORMATION SUMMARY ABOUT THE NEW CONCLUSIONS OF THESIS**

**1. Thesis topic: Completing cost management accounting in thermal power enterprises of Vietnam Electricity**

**2. Major:** Accounting

**Code:** 09.34.03.01

**3. PhD student:** Nguyen Thi Kim Chi

**4. Full name of the Scientific Supervisors:** Assoc. Prof. & Dr. Truong Thi Thuy

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

***In theory:***

- The thesis has systematized and clarified the theoretical basis cost management accounting: concepts, requirements, principles, roles of cost management accounting, the content of cost management accounting in manufacturing enterprises includes 7 major issues: identification and classification of costs, setting norms and cost estimates, analysis of cost fluctuations, cost centers in the model of responsibility accounting, environmental cost management accounting, material flow cost accounting, cost management accounting reports.
- The thesis has researched and systematized the background theories and factors affecting the application of cost management accounting in manufacturing enterprises.

***In practice:***

The thesis has conducted survey, investigation, data collection with case studies at thermal power enterprises of Vietnam Electricity. Accordingly, the thesis has made some specific practical contributions as follows:

- The thesis has presented an overview of thermal power enterprises of Vietnam Electricity.
- The thesis has presented the characteristics of production and business activities affecting cost management accounting in thermal power enterprises of Vietnam Electricity.
- The thesis has clarified the current situation of cost management accounting in thermal power enterprises of Vietnam Electricity, in which the thesis focuses on analyzing and integrating the content of the situation of determining the center costs in the model of responsibility accounting and the current situation of applying environmental cost management accounting in thermal power enterprises of Vietnam Electricity.

- The thesis has analyzed and measured the influence of factors on the application of cost management accounting in thermal power enterprises of Vietnam Electricity by quantitative research method.
- The thesis has proposed 08 groups of solutions and recommendations to improve cost management accounting and enhance the application of cost management accounting for thermal power enterprises of Vietnam Electricity, including: (1) solution for identifying and classifying production costs and business costs, (2) solution for setting norms and cost estimation, (3) solution for analyzing cost fluctuations, (4) solutions to improve responsibility accounting to identify cost centers, (5) solutions to improve environmental cost management accounting, (6) solutions to apply material flow cost accounting, (7) solution to complete the reporting system of cost management accounting.

*Hanoi, March 10, 2023*

**THE SCIENTIFIC SUPERVISORS**

**PhD student**

**Assoc. Prof. & Dr. Truong Thi Thuy**

**Nguyen Thi Kim Chi**