

SOCIALIST REPUBLIC OF VIETNAM
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Topic: "Building the model of cost management accounting for the Vietnam transport construction enterprises"

Major: Economic management

Major Code: 62 34 04 10

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Training institution: Central Institute for Economic Management

SUMMARY NEW CONCLUSIONS OF THE THESIS

First, the theoretical contributions:

- The thesis has codified the scientific arguments about building the model of cost management accounting for the enterprises.
- The thesis has built the model of cost management accounting for the transport construction enterprises, including the establishment of accounting apparatus and the ways to implement the basic contents of cost management accounting.
- The thesis has referred methods to evaluate the effectiveness and validity of the model of cost management accounting when deploying and applying this model for the Vietnam transport construction enterprises.

Second, the practical contributions:

- Based on the survey and analysis of fact, the thesis has made honest and objective assessments about the achieved results, issues and reasons making these issues of cost management accounting for managers in the Vietnam transport construction enterprises.
- Building combined model of cost management accounting for Vietnam transport construction enterprises. The model is a new management tool, and an effective information channel for administrators.
- The thesis has made a system of solutions and proposals to implement and adjust the bias when operating the model.

Third, the contribution in terms of applications:

The thesis has defined the conditions for ensuring effective application of combined model of cost management accounting for the transport construction enterprises in particularly as well as construction enterprises in generally.

Ha noi, January 16, 2017

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