ACADEMY OF FINANCE
FACULTY OF POSTGRADUATE STUDIES

SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

SUMMARY

OF THE NEW CONTRIBUTIONS OF THE DOCTORAL DISSERTATION

1. Dissertation Title: Strategic Management Accounting in Vietnamese Real Estate Enterprises

2. Major: Accounting **Code: 09.34.03.01**

3. PhD Candidate: Do Thi Huong Duong

4. Supervisors:

1. Assoc. Prof. Dr. Mai Ngoc Anh
2. Assoc. Prof. Dr. Nguyen Minh Thanh

5. Novel Findings of the Dissertation

5.1. Theoretical Contributions

First, from a theoretical perspective, the dissertation systematizes and further develops the conceptual framework of Strategic Management Accounting (SMA) based on seminal international studies, particularly the framework proposed by Cadez and Guilding (2008). The framework comprises two key dimensions: (i) the use of strategically oriented management accounting techniques, and (ii) the extent of accountants' participation in the strategic management process.

Second, the dissertation develops and empirically tests a research model examining the relationships between contextual factors—including strategic orientation, market orientation, firm size, and the level of strategic planning—and Strategic Management Accounting practices, as well as the subsequent impact of these practices on organizational performance.

5.2. Contributions to Practice

Third, the empirical findings reveal that the adoption of Strategic Management Accounting (SMA) practices in Vietnamese real estate enterprises remains limited and inconsistent. While certain strategic cost management techniques and integrated performance measurement tools have been implemented, the integration of accountants into the strategic management process remains relatively weak. Furthermore, factors such as strategic orientation and market orientation positively

influence the use of SMA practices; however, their implementation is constrained by various organizational, cognitive, and professional capability barriers.

Fourth, based on both the theoretical and empirical findings, the dissertation proposes a set of recommendations to enhance the effectiveness of Strategic Management Accounting practices in Vietnamese real estate enterprises. These recommendations include improving strategic management accounting techniques; strengthening the competencies and strategic roles of accountants; establishing mechanisms to integrate SMA into strategic decision-making processes; and introducing supportive policy measures from the Government and relevant regulatory authorities.

Hanoi, ……., 2026

ACADEMIC SUPERVISOR **PhD Candidate**

Supervisor 1 **Supervisor 2**

Assoc. Prof. Dr. Mai Ngoc Anh Assoc. Prof. Dr. Nguyen Minh Thanh Do Thi Huong Duong