

SUMMARY OF THE NOVEL CONTRIBUTIONS OF THE DOCTORAL DISSERTATION

1. **Dissertation title:** “*Responsibility Accounting in Cement Manufacturing Enterprises in Northern Vietnam*”
2. **Major:** Accounting **Major Code:** 9.34.03.01
3. **Doctoral Candidate:** Nguyen Thuy Linh **Candidate ID:** NCSD22314
4. **Supervisors:**
Assoc. Prof. Dr. Nguyen Manh Thieu
Assoc. Prof. Dr. Nguyen Minh Thanh
5. **Academic Department:** Department of Management Accounting
6. **Novel Contributions of the Dissertation**

First, the dissertation develops and tests a measurement model in which the level of responsibility accounting application is specified as a second-order latent construct reflected by three dimensions: system design, system operation, and the use of responsibility accounting information. This approach provides an additional basis for assessing responsibility accounting application across these three dimensions in enterprise management.

Second, the dissertation develops and tests a model of five factors influencing the level of responsibility accounting application in cement manufacturing enterprises in Northern Vietnam: managerial commitment, accounting information systems, organizational structure and managerial decentralization, production technology characteristics, and accounting staff competence. Within the surveyed sample, all five factors are positively and statistically significantly associated with the level of responsibility accounting application, with managerial commitment exhibiting the largest standardized regression coefficient.

Third, in terms of practical contributions, the dissertation provides evidence on responsibility accounting practices in the surveyed enterprises, identifying established practices and areas for improvement. Drawing on the theoretical analysis, assessment of current practices, and model testing, it proposes five groups of solutions to improve responsibility accounting. It also identifies implementation conditions relating to

management and decentralization, information systems and production technology data, and human resources. The findings provide a reference for enterprises to determine the content and scope of implementation appropriate to their management needs and available resources.

Other Contributions: None.

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