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RESPONSIBILITY ACCOUNTING IN ENTERPRISES BELONGING TO THE VIETNAM TEXTILE AND GARMENT GROUP (VINATEX)

FIELD OF STUDY: ACCOUNTING
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INTRODUCTION

1. The urgency of the topic

In the context of a volatile global economy during the 2022-2024 period, Vietnam's textile and garment industry continues to play a crucial role in the economy, serving as a key export sector, creating numerous jobs, and making a significant contribution to national export revenue.

Vinatex is the core group of Vietnam's textile and garment industry, with a large scale, many member enterprises, and operating along the value chain from yarn, weaving, dyeing, garment manufacturing to distribution. In practice, responsibility accounting in Vinatex's enterprises has not yet been applied uniformly.

Furthermore, the requirements for digital transformation, information transparency, traceability, social responsibility, and ESG demand that the accounting system better support responsibility control and management decision-making.

Therefore, the topic "Responsibility Accounting in Enterprises of the Vietnam Textile and Garment Group (Vinatex)" has been chosen.

2. Overview of the Research Situation

2.1. Studies on the content of responsibility accounting in enterprises

2.2. Studies on factors affecting the level of application of responsibility accounting in enterprises

3. Research Gaps

First, the concept of “the level of application of responsibility accounting” has not been approached consistently as a research variable that reflects the extent to which enterprises design, implement, and use the components of the responsibility accounting system in internal management.

Second, studies on the contents/components of responsibility accounting and studies on the factors influencing the application of responsibility accounting still tend to be conducted separately.

Third, research on responsibility accounting in the context of corporate groups with multiple management levels and value chain-based operations remains limited.

4. Research Objectives of the Thesis

4.1. General Objective

4.2. Specific Objectives

4.3. Research Questions

1. What are the main components of responsibility accounting in enterprises, and how is the level of application of responsibility accounting understood?

2. What is the current situation regarding the design, implementation, and use of the components of responsibility accounting in enterprises under the Vietnam National Textile and Garment Group?

3. What factors influence the level of application of responsibility accounting in enterprises under Vinatex?

4. What solutions and implementation conditions should be proposed to improve the level of application and the quality of operation of responsibility accounting in enterprises under the Vietnam National Textile and Garment Group?

5. Research Subjects and Scope

5.1. Research Subjects

The content of responsibility accounting and factors affecting the level of its application.

5.2. Research Scope

In terms of content: the level of application of responsibility accounting according to the components of the system; the extent to which responsibility accounting contents are operated in relation to each type of responsibility center; and the factors influencing the level of application of responsibility accounting in enterprises.

In terms of space: in member and affiliated enterprises of Vinatex.

In terms of time: research data was collected during the period 2020–2024.

6. Research Methods

The dissertation adopts a sequential mixed-methods research design, combining qualitative research, quantitative research, and case studies.

The qualitative results are used to refine the research framework, model, measurement scales, questionnaire, and to support the interpretation of findings.

The quantitative results are used as empirical evidence to identify the level of application of responsibility accounting and its influencing factors within the research sample. These results are also triangulated with secondary data and case-study evidence, and are not interpreted as objective enterprise-level financial data.

7. Significance of Research Results

7.1. Theoretical Significance

7.2. Practical Significance

8. Structure of the Thesis

Chapter 1: Theoretical framework of responsibility accounting in enterprises

Chapter 2: Current status of responsibility accounting in enterprises belonging to the Vietnam Textile and Garment Group (Vinatex)

Chapter 3: Improving responsibility accounting in enterprises belonging to the Vietnam Textile and Garment Group (Vinatex)

CHAPTER 1

THEORITY OF RESPONSIBILITY ACCOUNTING IN

BUSINESSES

1.1. Overview of Responsibility Accounting in Businesses

1.1.1. Concept and Role of Responsibility Accounting in Businesses

1.1.1.1. Concept of Responsibility Accounting in Businesses

On the basis of inherited perspectives, the dissertation adopts the following concept: Responsibility accounting is understood as a managerial information and control system organized on the basis of management decentralization, aimed at collecting, processing, analyzing, and providing information by responsibility centers to support planning, control, performance evaluation, and managerial feedback.

1.1.1.2. The Role of Responsibility Accounting in Businesses

Responsibility accounting has four fundamental roles: delineating and controlling managerial responsibility; evaluating performance; providing information for management and decision-making; and contributing to greater transparency and improved corporate governance mechanisms within enterprises.

1.1.2. Target Audience and Information Needs of Responsibility Accounting in Enterprises

1.1.2.1. Target Audience of Responsibility Accounting Information

Responsibility accounting information primarily serves management levels within enterprises, aligning with the hierarchical structure and responsibility centers.

1.1.2.2. The Need for Responsibility Accounting Information

According to Drury (2015) and Horngren et al. (2012), this information serves three main purposes: planning and budgeting; comparing plans with performance to control operations; and evaluating responsibility and supporting management decision-making.

1.1.3. The Relationship Between Organizational Structure, Delegation of Authority, and Responsibility Accounting in Business Management

Organizational structure, management decentralization, and delegation of authority are the foundation for the formation of responsibility accounting, but they are effective only when authority, responsibility, resources, and evaluation criteria are substantively defined. Therefore, the level of application of responsibility accounting depends not only on delegation of authority, but is also influenced by supporting conditions such as human resources, technology, organizational costs, and competitive pressure.

1.2. Content of Responsibility Accounting in Businesses

The contents of responsibility accounting are approached through two complementary dimensions. The first dimension concerns the components of the responsibility accounting system; the second dimension concerns the need to specify these components according to each type of responsibility center

1.2.1. Responsibility Centers and Classification of Responsibility Centers

1.2.1.1. Concept and Nature of Responsibility Centers

According to Anthony and Govindarajan (2007), Horngren et al. (2012), and Drury (2015), responsibility centers are linked to goals, plans, performance indicators, and feedback, thereby serving control, evaluation, and decision-making support.

1.2.1.2. Classification of Responsibility Centers

According to Horngren et al. (2012) and Drury (2015), responsibility centers typically comprise four basic types, reflecting the level of managerial control over costs, revenues, profits, and investment assets.

1.2.2. Budgeting in Responsibility Accounting

1.2.2.1. The Nature and Role of Budgeting in Responsibility Accounting

According to Horngren et al. (2012) and Drury (2015), budgeting in responsibility accounting is built on the basis of decentralization, linking operational objectives with the budget of each responsibility center. Managers at all levels participate in budgeting, are responsible for implementation, and provide feedback on results compared to the plan.

1.2.2.2. Content of Budgeting by Responsibility Center

According to Kaplan and Atkinson (2012), the content of the budget must accurately reflect the nature of the activities of each center: cost centers prepare cost budgets; revenue centers prepare revenue budgets; profit centers prepare revenue, cost, and profit budgets; investment centers prepare budgets for capital, assets, and investment efficiency.

1.2.2.3. Budgeting Process

According to Kaplan and Atkinson (2012), this process includes the following steps: establishing overall objectives; budgeting at responsibility centers; review and adjustment at higher levels; consolidation and approval; then implementation, monitoring, and feedback on performance results.

1.2.2.4. Budgeting Methods in Responsibility Accounting

Commonly used methods include: activity-based budgeting, flexible budgeting, zero-cost budgeting, objective-based budgeting, and rolling budgeting.

1.2.2.5. Budgeting in the Context of Digitalization and Multi-Level Business Operations

In the context of digitalization, budgeting in responsibility accounting is increasingly linked to platforms such as ERP, EPM, and BI, enabling faster data updates, increased responsiveness, and a shift from static to flexible budgeting, while also expanding to non-financial metrics.

1.2.3. Information Collection, Processing, and Analysis in Responsibility Accounting

1.2.3.1. Characteristics and Classification of Information in Responsibility Accounting

According to Horngren et al. (2012), these indicators have early warning value and support timely adjustments. Therefore, responsibility accounting information needs to be appropriate for each responsibility center and the control and evaluation requirements at different management levels.

1.2.3.2. Information Collection and Organization by Responsibility Center

According to Drury (2015), each center needs an information system appropriate to its scope of responsibility, operational objectives, and control needs; information can come from accounting, operations, sales, human resources, and integrated management systems.

1.2.3.3. Information Analysis in Responsibility Center Assessment

Responsibility accounting information is typically analyzed based on planned-actual variances, trends across periods, financial and non-financial indicators, and individual responsibility centers.

1.2.3.4. Information Quality and Impact on Management Control

According to Kaplan and Atkinson (2012), information needs to be relevant, timely, reliable, and easy to understand; otherwise, control, evaluation, and decision-making will be inaccurate.

1.2.4. Responsibility Reporting in Responsibility Accounting

1.2.4.1. Concept and Role of Responsibility Reporting

According to Horngren et al. (2012), Shields and Young (1994), Naranjo-Gil and Hartmann (2007), the effectiveness of reporting depends on the level of detail, timeliness, and responsiveness of information.

In Vietnam, Nguyen Ngoc Quang (2016), Le Thi Mai (2018), and Hoang Ha Anh (2021) emphasize that responsibility reporting helps evaluate departmental effectiveness, control responsibility, and maintain alignment of goals in hierarchical management.

1.2.4.2. Theoretical Basis and Principles of Responsibility Report Design

According to Kaplan and Atkinson (2012), reports must accurately reflect the scope of management's control, be consistent with the objectives of each responsibility center, be timely, and support management feedback.

1.2.4.3. Classification of Responsibility Reports

Responsibility reports are developed corresponding to each type of responsibility center, including: cost center reports, revenue reports, profit reports, and investment reports. According to Drury (2015), Horngren et al. (2012), and Nguyen Ngoc Quang (2016), each type of report reflects a different scope of responsibility and uses indicators appropriate to the manager's authority.

1.2.4.4. The Role of Responsibility Reporting in Management Control and Feedback

According to Merchant and Van der Stede (2017), this reporting helps increase transparency, supports the control of management behavior, and creates a feedback mechanism within the enterprise.

1.2.5. Evaluating the effectiveness of each responsibility center in responsibility accounting.

1.2.5.1. Objectives and Role of Performance Evaluation

Performance evaluation in responsibility accounting involves comparing actual results with the objectives set for each responsibility center to determine the level of achievement and the responsibility of managers (Anthony and Govindarajan, 2007).

1.2.5.2. Principles of Responsibility Center Performance Evaluation

According to Horngren et al. (2012) and Merchant and Van der Stede (2017), performance evaluation in responsibility accounting needs to ensure three principles: suitability to the scope of management responsibility; comparison with relevant standards under equivalent conditions; and the combination of financial and non-financial indicators to comprehensively evaluate each responsibility center.

1.2.5.3. Performance Evaluation Indicators for Each Responsibility

Center

The selection of evaluation indicators depends on the type of responsibility center: cost centers evaluate the ability to control costs and utilize resources; revenue centers evaluate sales results and the level of revenue achievement; profit centers evaluate profit efficiency; and investment centers evaluate profit linked to the efficient use of capital and assets. In addition, non-financial indicators should be added to more fully reflect the performance of each center.

1.2.5.4. Methods for Evaluating Operational Efficiency

Methods for evaluating efficiency in responsibility accounting include: variance analysis, composite efficiency index, balanced scorecard, and economic value added. Each method has its own appropriate scope, ranging from budget-performance comparison, multi-criteria evaluation, to expanding to non-financial indicators and measuring the efficiency of capital utilization.

1.3. Factors Affecting the Level of Responsibility Accounting Adoption in Businesses

1.3.1. Underlying Theories Related to Factors Affecting the Level of Responsibility Accounting Adoption

1.3.1.1. Contingency Theory

Contingency theory, derived from the studies of Burns and Stalker (1961), Woodward (1965), Lawrence and Lorsch (1967), suggests that there is no optimal management model or accounting system for every business; effectiveness depends on its suitability to the organizational context.

1.3.1.2. Agency Theory

The agency theory of Jensen and Meckling (1976) suggests that the separation between ownership and management can give rise to conflicts of interest, opportunistic behavior, and supervisory costs. In hierarchical organizations, the issue of representation exists among multiple levels of management, requiring mechanisms for quantifying accountability, monitoring results, and evaluating effectiveness according to assigned authority.

1.3.1.3. Asymmetric Information Theory

The asymmetric information theory, based on Akerlof's (1970) work, suggests that information asymmetry between parties can reduce control effectiveness, increase the risk of adverse selection, and promote opportunistic behavior.

1.3.1.4. Management Control System

Management control systems, according to Anthony (1965), Simons (1995), Merchant and Van der Stede (2017), consist of tools that guide behavior, monitor results, and ensure that departments operate toward common goals.

1.3.2. Factors Affecting the Level of Responsibility Accounting Application and Research Hypothesis Development

Influencing factors are regarded as conditions that affect an enterprise's ability to design, implement, and use the components of responsibility accounting, thereby explaining differences in the level of application of responsibility accounting among enterprises.

1.3.2.1. Theoretical Basis for Identifying Factors

Contingency theory emphasizes suitability to the organizational context; agency theory clarifies the role of delegation, supervision, and accountability; asymmetric information theory emphasizes the need for organizational information; and management control systems view responsibility accounting as a component of the control, coordination, and feedback mechanism.

1.3.2.2. Analysis of influencing factors and proposed research *hypotheses*

(1) Hierarchical structure and delegation of authority in management

Hypothesis H1: Hierarchical structure and delegation of authority in management have a positive influence on the level of responsibility accounting application.

(2) Enterprise size and characteristics

Hypothesis H2: Enterprise size and characteristics have a positive influence on the level of responsibility accounting application.

(3) Level of technology application

Hypothesis H3: The level of technology application has a positive influence on the level of responsibility accounting application.

(4) Level of accounting and management human resources

Hypothesis H4: The level of accounting and management human resources has a positive influence on the level of responsibility accounting application.

(5) Level of market competition

Hypothesis H5: The level of market competition has a positive influence on the level of responsibility accounting application.

(6) Costs of organizing responsibility accounting

Hypothesis H6: The costs of organizing responsibility accounting influence the level of application of responsibility accounting.

(7) Legal and economic policy environment

Hypothesis H7: The legal and economic policy environment have a positive effect on the level of responsibility accounting adoption.

CONCLUSION OF CHAPTER 1

Chapter 1 systematizes the theoretical foundation of responsibility accounting, approaching it as a managerial information and control system associated with decentralization, authority, responsibility, and scope of control. This chapter identifies five components of responsibility accounting, specifies them according to four types of responsibility centers, and clarifies the factors influencing the level of application of responsibility accounting, thereby providing the basis for the analysis of the current situation in chapter 2 and the proposed solutions in chapter 3.

CHAPTER 2

CURRENT SITUATION OF RESPONSIBILITY ACCOUNTING IN ENTERPRISES BELONGING TO VIETNAM TEXTILE AND GARMENT GROUP (VINATEX)

2.1. Overview of Vietnam Textile and Garment Group (Vinatex)

2.1.1. Formation and Development Process of Vietnam Textile and Garment Group (Vinatex)

2.1.2. Operational Objectives of Vietnam Textile and Garment Group (Vinatex)

2.1.3. Organizational Structure and Management Hierarchy in Vietnam Textile and Garment Group (Vinatex)

2.1.4. Production Organization of Enterprises Belonging to Vietnam Textile and Garment Group (Vinatex)

2.1.5. Characteristics of Management and Operations of Enterprises Belonging to Vietnam Textile and Garment Group and their Impact on Responsibility Accounting

First, large scale and a multi-level organizational structure under the corporate group model.

Second, operations across multiple stages of the value chain.

Third, the specific characteristic of order-based production.

Fourth, competitive pressure in terms of price, quality, delivery progress, and cost.

Fifth, uneven conditions and levels of application of responsibility accounting across the Group.

2.2. Current Status of Responsibility Accounting Content in Enterprises of the Vietnam Textile and Garment Group (Vinatex)

2.2.1. Current Status of Establishing Responsibility Centers in Enterprises of the Vietnam Textile and Garment Group

At Vinatex, the formation of responsibility centers is based on the Accounting Law of 2015, Decree No. 87/2017/ND-CP, Circular No. 53/2006/TT-BTC, the Charter of Organization and Operation of Vinatex, and the Group's internal financial regulations.

First, regarding the extent to which types of responsibility centers are identified

In general, enterprises under Vinatex have established an initial foundation for the delineation of responsibility centers, but the extent of delineation remains incomplete and uneven across different types of centers.

Second, regarding the scope of cost control and the allocation of financial responsibility by responsibility center

Indirect, allocated, financial, and investment-related costs remain difficult to assign fully to specific responsibility centers, thereby limiting the expansion of responsibility accounting toward the evaluation of financial performance and resource utilization.

Overall, the delineation of responsibility centers in enterprises under Vinatex has been established but remains uneven: cost centers are the most clearly identified; revenue centers have only initially emerged; profit centers are evident only in some units with control over both revenue and costs; while investment centers remain limited, mainly at higher management levels.

2.2.2. Current Status of Budgeting in Responsibility Accounting at Enterprises within the Vietnam Textile and Garment Group

First, regarding the contents of budgeting and its linkage with responsibility centers

Overall, budgeting currently focuses mainly on production costs, followed by revenue and profit. Therefore, in many enterprises, budgets are not yet closely linked to the responsibilities of specific centers.

Second, regarding the process of preparing, approving, and providing feedback on budgets

The process of preparing, approving, and providing feedback on budgets has been established but has not been fully formalized, especially in the stages of post-budget evaluation and feedback. As a result, this process has not truly become a tool for control and managerial learning.

Third, regarding budgeting methods

Traditional budgeting methods remain dominant.

The results show that budgeting practices in many enterprises still rely heavily on historical data, while adaptability to changes and management requirements by responsibility center remain limited.

Fourth, regarding the use of technology to support budget preparation and adjustment

The use of technology in budgeting has improved but remains uneven.

Overall, enterprises mainly prepare production cost budgets. However, budgeting still tends to focus on short-term cost control and has not fully promoted its roles in target setting, resource allocation, and responsibility evaluation. By type of center, budgeting is clearest in cost centers, uneven in revenue centers, and still limited in profit centers and investment centers.

2.2.3. Current Status of Information Collection, Processing, and Analysis in Responsibility Accounting at Enterprises within the Vietnam Textile and Garment Group

First, regarding the characteristics and classification of information *serving responsibility accounting*

The current responsibility accounting information system still tends to emphasize financial and quantitative information, while non-financial, qualitative, and responsibility center-based information remain limited.

Second, regarding the process of collecting and organizing information by responsibility center

The process of collecting and organizing information has been established but remains unclear and inconsistent. Overall, the information process is only at an average level and does not yet effectively support control by responsibility center.

Third, regarding information analysis for evaluating responsibility centers

Overall, information analysis mainly stops at comparing plans with actual results; deeper analyses such as causes of variances, multi-period trends, non-financial KPIs, and periodic reports by responsibility center remain limited.

Fourth, regarding information quality and managerial feedback capacity

The quality of responsibility accounting information in enterprises under Vinatex remains uneven: relevance and reliability are rated relatively better, while timeliness, traceability, and feedback mechanisms remain weak.

Overall, the collection, processing, and analysis of information in responsibility accounting at enterprises under Vinatex have been implemented but remain uneven and insufficiently modernized. Financial information on costs, revenues, and performance results is more clearly monitored. However, non-financial information, managerial feedback information, and information by responsibility center remain limited.

Information is clearest in cost centers, while revenue centers, profit centers, and investment centers have not yet been organized consistently.

2.2.4. Current Status of Responsibility Accounting Reporting Systems in Enterprises of the Vietnam Textile and Garment Group

First, regarding the design and organization of the responsibility reporting system

Overall, responsibility reports at Vinatex have been organized at an initial level, but they are not yet fully developed according to each type of responsibility center.

Second, regarding the classification of responsibility reports and the groups of indicators used

The results show that responsibility reports in many enterprises still focus mainly on costs and productivity, without fully utilizing indicators for comprehensive performance evaluation by responsibility center.

Third, regarding the role of responsibility reports in control and managerial feedback

Responsibility reports in enterprises under Vinatex mainly serve the purpose of comparison and performance monitoring, while their role in managerial feedback and adjustment remains unclear.

Overall, the responsibility reporting system in enterprises under Vinatex has been established but remains inconsistent and incomplete. Reports are clearer for cost centers, mainly serving the monitoring of costs, standards, variances, and performance results. However, revenue reports, profit reports, investment reports, non-financial indicators, and variance-cause analysis remain limited. Therefore, responsibility reporting is only at a basic to moderate level and has not fully performed its role in managerial feedback and responsibility evaluation based on the scope of control.

2.2.5. Current situation regarding the evaluation of the effectiveness of

each responsibility center in enterprises belonging to the Vietnam Textile and Garment Group.

First, regarding the organization of performance evaluation by responsibility center

It can be seen that many enterprises at Vinatex have implemented responsibility center evaluation, but the post-evaluation feedback mechanism remains unclear.

Second, regarding the system of performance evaluation indicators by responsibility center

Overall, the performance evaluation indicators used in enterprises under Vinatex still tend to emphasize financial and operational efficiency measures.

Third, regarding the use of evaluation results and their linkage with reward mechanisms

Performance evaluation of responsibility centers in enterprises under Vinatex is not yet closely linked to reward mechanisms.

Overall, performance evaluation by responsibility center has been implemented but remains inconsistent. Evaluation is clearer in cost centers, mainly through costs, productivity, standards, and the level of plan completion. Evaluation criteria are not yet fully aligned with the scope of control; non-financial indicators, long-term indicators, and post-evaluation feedback mechanisms remain limited. Evaluation in revenue centers, profit centers, and investment centers is not yet comprehensive, especially as indicators such as revenue quality, profit margins, ROI, and ROA have not been widely applied.

2.3. Assessment of the current state of responsibility accounting in enterprises belonging to the Vietnam Textile and Garment Group

2.3.1. Achievements

First, enterprises under the Vietnam National Textile and Garment Group have established an initial foundation for applying responsibility accounting.

Second, responsibility accounting has initially supported planning and cost control activities within enterprises.

Third, enterprises have developed an information foundation to support responsibility control and evaluation.

Fourth, responsibility reporting and responsibility evaluation systems have been implemented to a certain extent.

Fifth, differences among enterprises indicate the potential for further improvement of responsibility accounting across the Group.

2.3.2. Limitations

First, the delineation of responsibility centers remains incomplete.

Second, budgeting still tends to focus on short-term cost control.

Third, the information system serving responsibility accounting remains insufficient.

Fourth, responsibility reports have not fully performed their role.

Fifth, performance evaluation has not yet been closely linked to the scope of control and incentive mechanisms.

2.3.3. Causes of the limitations

First, decentralization and delegation of authority remain uneven.

Second, the capacity of accounting and managerial accounting personnel remains uneven, and the managerial accounting function has not been fully developed.

Third, the information system and technology application remain inconsistent.

Fourth, organizational costs remain a barrier for many enterprises.

Fifth, the mechanism linking responsibility, evaluation, and rewards remains unclear.

2.4. Current status of factors affecting the level of application of responsibility accounting in enterprises belonging to the Vietnam Textile and Garment Group

2.4.1. Synthesis of research hypotheses and research model

Based on hypotheses H1-H7, the thesis constructs a comprehensive research model showing the relationship between influencing factors (independent variables) and the level of adoption of the Natural Resources Management System (dependent variable) as follows:

$$KTTN=\beta 0+\beta 1(PCQL)+\beta 2(QMDD)+\beta 3(CNTT)+\beta 4(TDNL)+\beta 5(MDCT)+\beta 6(CPTC)+\beta 7(MTPL)+\varepsilon$$

2.4.2. Validation of the Scales of Independent Variables

The thesis validated the scales using Cronbach's Alpha and EFA; the results showed that the scales met the requirements and were suitable for use in the model analyzing the factors affecting the level of application of responsibility accounting in enterprises under Vinatex.

The independent variables in the research model all met the requirements for reliability and analytical validity, and were suitable for inclusion in the next validation steps.

2.4.3. Testing the Dependent Variable Scale

This thesis tests the dependent variable, the level of responsibility accounting adoption, using Cronbach's Alpha, KMO, Bartlett's Test, and EFA to ensure the scale is sufficiently reliable and appropriate for further analysis.

The dependent variable, the level of responsibility accounting adoption, meets the acceptable level for use in the research model.

2.4.4. Regression analysis of factors influencing the level of responsibility accounting adoption

The standardized regression equation is determined as follows:

KTTN=0,220CNTT+0,381TDNT+0,227MDCT+0,355CPTC

The regression results show that the statistically significant factors include accounting and managerial accounting personnel, organizational costs, the level of market competition, and the level of technology application. These factors explain differences in the level of application of responsibility accounting among enterprises under Vinatex. In particular, organizational costs have a positive effect, reflecting a commitment to investment in the responsibility accounting system rather than merely acting as a barrier. Factors such as decentralization and delegation of authority, enterprise size, the legal environment, and economic policies do not have a direct statistical significance in the model, but they remain fundamental conditions for responsibility accounting. These factors only exert an effect when they are substantively operated and linked with control authority, data, reports, personnel, and evaluation mechanisms.

The quantitative results and the analysis of the current situation complement each other, showing that the core issue lies not merely in enterprise size or formal decentralization, but in the ability to translate authority, responsibility, information, reporting, evaluation into each responsibility center. This provides the basis for proposing solutions to improve responsibility accounting in chapter 3.

CONCLUSION OF CHAPTER 2

Chapter 2 analyzes the current situation of responsibility accounting in enterprises under Vinatex according to five main components. The results show that responsibility accounting has been implemented, but its level of application and operational quality remain uneven across responsibility centers. Contents related to cost centers are more clearly implemented, while revenue centers, profit centers, investment centers, non-financial information, feedback reports, and evaluation based on the controllability principle remain limited. Chapter 2 also analyzes the factors influencing the level of application of responsibility accounting, providing the basis for proposing improvement solutions in chapter 3.

CHAPTER 3
IMPROVING RESPONSIBILITY ACCOUNTING IN ENTERPRISES BELONGING TO THE VIETNAM TEXTILE AND GARMENT GROUP

3.1. Basis, orientation, and principles for improving responsibility accounting in enterprises belonging to the Vietnam Textile and Garment Group

3.1.1. Basis for proposing solutions

3.1.2. Orientation for improving responsibility accounting

3.1.3. Principles for improving responsibility accounting

3.2. Solutions for improving responsibility accounting in enterprises belonging to the Vietnam Textile and Garment Group

Solutions to improve responsibility accounting at Vinatex are developed in two layers: directly improving the five components of responsibility accounting and strengthening the supporting conditions for its application. The focus is on improving responsibility centers, budgeting, information, reporting, and evaluation, while prioritizing accounting and managerial accounting personnel, organizational costs, technology, and competitive pressure.

3.2.1. Improving the establishment of responsibility centers

First, review the organizational structure, operating processes, and conditions for forming responsibility centers.

Second, classify responsibility centers according to the nature of managerial responsibility and the operational characteristics of the enterprise.

Third, prepare a responsibility center profile for each identified center.

Fourth, standardize responsibility center codes to link them with budgeting, data, reporting, and evaluation.

Fifth, pilot the operation of responsibility centers before wider implementation.

Sixth, conditionally apply an internal transfer pricing mechanism in enterprises with clear internal transactions among stages of the value chain, such as spinning, weaving, dyeing, garment manufacturing, and trading.

Seventh, link the delineation of responsibility centers with training, feedback, and the implementation roadmap.

In summary, improving the delineation of responsibility centers at Vinatex should focus on clarifying the authority, responsibilities, scope of control, data, reports, and evaluation indicators of each center.

3.2.2. Completing the budgeting and budget analysis process according to responsibility centers.

First, design budgets for each type of responsibility center.

Second, standardize a participative, multi-level budgeting process with feedback mechanisms.

Third, incorporate non-financial and operational indicators into budgets.

Fourth, analyze budget variances based on the controllability principle to clarify causes and managerial responsibility.

Fifth, selectively apply flexible and rolling budgets where operating conditions, management capacity, and data are appropriate.

Sixth, use technology for budgeting, monitoring, and adjustment according to each enterprise's readiness.

Seventh, link budget performance with responsibility reporting and performance evaluation.

In summary, budgeting at Vinatex should evolve from a financial planning tool into a mechanism for target setting, control, feedback, and responsibility evaluation.

3.2.3. Improving the collection and processing of information in responsibility accounting.

First, standardize the structure of responsibility accounting information for each responsibility center.

Second, code data by responsibility center, indicator, period, and accountable manager.

Third, standardize the process of collecting, processing, and providing feedback on information.

Fourth, improve the quality of responsibility accounting information.

Fifth, strengthen information analysis by responsibility center.

Sixth, apply technology and enhance information-processing capabilities according to the level of readiness.

In summary, improving responsibility accounting information at Vinatex should focus on organizing data by responsibility center.

3.2.4. Completing the preparation of responsibility accounting reports

First, design responsibility reports for each type of responsibility center.

Second, standardize the minimum structure of responsibility reports.

Third, organize reporting based on the exception and controllability principles.

Fourth, differentiate reports by management level and information needs.

Fifth, establish procedures for report preparation, review, submission, feedback, and follow-up.

Sixth, digitalize the responsibility reporting system according to each enterprise's readiness.

In summary, responsibility reporting at Vinatex should shift from data aggregation to a management feedback tool.

3.2.5. Improving performance evaluation based on responsibility centers.

First, establish evaluation principles for each type of responsibility center.

Second, develop a set of financial and non-financial performance indicators.

Third, evaluate performance based on the controllability principle, with explanations for variances.

Fourth, apply appropriate weighted evaluation and rating methods.

Fifth, standardize the performance evaluation process by responsibility center.

Sixth, link evaluation results with managerial feedback, training, rewards, compensation, and accountability measures according to an appropriate roadmap.

Seventh, use evaluation results to identify recurring deviations and management risks requiring further monitoring.

In summary, performance evaluation at Vinatex should establish a mechanism for measurement, accountability, feedback, and managerial motivation.

3.3. Conditions for implementing and roadmap for applying responsibility accounting in enterprises belonging to the Vietnam Textile and Garment Group

3.3.1. Conditions for implementing solutions

3.3.2. Classify enterprises based on their conditions for implementing responsibility accounting improvements.

3.3.3. Roadmap for implementing responsibility accounting.

3.3.4. Monitor, evaluate, and adjust the implementation process.

CONCLUSION OF CHAPTER 3

Chapter 3 proposes solutions to improve responsibility accounting in Vinatex enterprises based on the findings of Chapter 2. The solutions focus on five components of responsibility accounting and are specified for four types of responsibility centers. The chapter also highlights key implementation conditions, including accounting and management personnel, organizational costs, technology, and competitive pressure. Overall, it translates the theoretical, practical, and quantitative findings into solutions to enhance the adoption and effectiveness of responsibility accounting.

CONCLUSION

The dissertation clarifies the theoretical foundations, assesses current practices, and analyzes factors affecting the adoption of responsibility accounting in Vinatex enterprises. The findings show that responsibility accounting has been implemented but remains uneven, with stronger application in cost centers, while revenue, profit, and investment centers, non-financial information, feedback reporting, and performance evaluation remain limited.

Based on these findings, the dissertation proposes solutions to improve the level of adoption, operational effectiveness, and implementation conditions. Its key contribution is to examine responsibility accounting through the practical adoption of its components, in line with the management characteristics of Vinatex enterprises.

LIST OF PUBLISHED WORKS BY THE AUTHOR

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