ACADEMY OF FINANCE
FACULTY OF POSTGRADUATE STUDIES

SOCIALIST REPUBLIC OF VIETNAM
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SUMMARY INFORMATION
ON THE NEW CONTRIBUTIONS OF THE DOCTORAL DISSERTATION

Doctoral candidate: Do Huong Quynh **Doctoral candidate code:** NCSD12328

Major: Accounting **Major code:** 9.34.03.01

Dissertation title: Responsibility Accounting in Enterprises under the Vietnam National Textile and Garment Group (Vinatex)

Scientific supervisors:

Supervisor 1: Dr. Nguyen Tuan Anh

Supervisor 2: Dr. Bui Thi Thu Huong

Academic department: Department of Management Accounting

New contributions of the dissertation:

First, the dissertation clarifies the approach to "the level of application of responsibility accounting" in enterprises. The dissertation distinguishes between "the contents of responsibility accounting" and "the level of application of responsibility accounting". Accordingly, the contents of responsibility accounting refer to the components of the responsibility accounting system, while the level of application of responsibility accounting is understood as the extent to which enterprises design, implement, and use these components in internal management. This approach enables the dissertation to go beyond merely describing the contents of responsibility accounting and instead focus on the extent to which those contents are put into operation in business practice.

Second, the dissertation establishes an integrated approach between the five components of responsibility accounting and the four types of responsibility centers. The five components used to analyze responsibility accounting include: defining responsibility centers; preparing budgets by responsibility center; collecting, processing, and analyzing information; preparing responsibility reports; and evaluating performance by responsibility center. These components are specified according to four types of responsibility centers, namely cost centers, revenue centers, profit centers, and investment centers. This approach allows responsibility accounting to be examined not only as a general management process, but also in relation to the authority, responsibility, and scope of control of each type of responsibility center.

Third, the dissertation clarifies the current state of responsibility accounting application in the specific context of enterprises under the Vietnam National Textile and Garment Group. The research results show that responsibility accounting has been implemented to a certain extent in enterprises under Vinatex, but its application remains inconsistent across components and types of responsibility centers. Contents related to cost centers, cost control, cost budgeting, financial information, operational reports, and periodic evaluation are more clearly implemented. Meanwhile, contents related to revenue centers, profit centers, investment centers, non-financial information, feedback reports, and evaluation based on the controllability principle remain limited. These findings further clarify the operational characteristics of responsibility accounting in the context of textile and garment group enterprises with multiple management levels, numerous member units, and various stages in the value chain.

Fourth, the dissertation provides empirical evidence on the factors affecting the level of application of responsibility accounting within the survey sample. The research results indicate that the factors with statistically significant effects on the level of application of responsibility accounting include: the competence of accounting and management personnel, the cost of organizing responsibility accounting, the level of market competition, and the level of technology application. At the same time, factors such as decentralization and delegation of authority; enterprise size and characteristics; and the legal environment and economic policies do not have a direct statistically significant effect in the model. These results contribute to distinguishing between foundational conditions and factors that directly explain differences in the level of application of responsibility accounting among enterprises within the scope of the study.

Fifth, the dissertation connects the results of the current-state analysis with quantitative findings to propose solutions for improving responsibility accounting. The solutions proposed in the dissertation are not developed as a general list, but are based on two groups of evidence: limitations in the current application of the components of responsibility accounting and the results of the analysis of factors affecting the level of application of responsibility accounting. Accordingly, limitations in each component serve as the basis for identifying the content of the solutions, while statistically significant factors serve as the basis for determining priority conditions in the implementation of those solutions.

Sixth, the dissertation proposes a system of solutions for improving responsibility accounting in the direction of both enhancing the level of application and improving operational quality. The system of solutions focuses on improving the definition of responsibility centers, budgeting, information organization, responsibility reporting, and performance evaluation by responsibility center. At the same time, the solutions are specified according to each type of responsibility center and linked to implementation conditions such as accounting and management human resources, the cost of organizing the system, the level of technology application, and the ability to respond to competitive pressure. The dissertation also proposes grouping enterprises according to implementation conditions, an implementation roadmap, indicators for measuring results, and illustrative templates to enhance practical applicability.

In summary, the new contributions of the dissertation are reflected in its approach to responsibility accounting through the central variable of the level of application of responsibility accounting; its identification of this level through the components of the responsibility accounting system; its specification according to each type of responsibility center; its explanation of differences in the level of application through influencing factors; and its translation of research results into a system of solutions suitable to the characteristics of enterprises under the Vietnam National Textile and Garment Group.

Hanoi, date ... month ... year ...

SCIENTIFIC SUPERVISORS **DOCTORAL CANDIDATE**

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