

PHD DISSERTATION'S KEY FINDINGS SUMMARY

1. **Dessertation title:** *Responsibility Accounting in EVN group companies*
2. **Course ID:** 9.34.03.01
3. **Phd candidate's full name:** Hoang Ha Anh
4. **Supervisor 1:** Associate Prof. Tran Van Hoi
Supervisor 2: Dr. Ly Lan Yen
5. **Dissertation key findings:**

In theory:

- The dissertation has systemized and clarified the concept of Responsibility Accounting, specifically in terms of the definition, roles and classification, as well as management structure & the relationship with Responsibility Accounting.
- The dissertation has developed an understanding of responsibility accounting based on the measurement and reports of four responsibility centers: revenue, expense, profit and investment.
- The dissertation has built a hypotheses for factors that influence the responsibility accounting application in companies.

In practice:

- The dissertation provided a comprehensive overview of the EVN group including establishment& development, missions, organizational structure & hierarchy management, functional responsibilities, production organization, managerial characteristics, operation of EVN group companies and its influence on the application of responsibility accounting.
- The author examined the current implementation of responsibility accounting in EVN group companies according to 4 responsibility centers: revenue, expenses, profit and investment, thus drew an overall conclusion.

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At the same time, the dissertation tested the modelling of factors that influence the responsibility accounting application in these companies.

- From the research conducted, the author has summarized the achievements, limitations and their causes of responsibility accounting implementation. Based on this, the author then recommended several solutions for an effective application of responsibility accounting in these companies in the EVN group.
- Based on the theoretical and practical analysis, the dissertation has provided several solutions for these companies to strengthen responsibility accounting in enhancing their managerial hierarchy, evaluating managerial efficiency of each responsibility center and developing their business strategies.
- Certain requirements to implement the proposed solutions were discussed from the perspective of the state, certified associations, training centers and companies in the EVN group.

Hanoi, 22nd Nov 2022

PHD Candidate

HOANG HA ANH