

## **SUMMARY OF CONTRIBUTIONS OF THE DOCTORAL THESIS**

**Topic: “Responsibility accounting in Vietnamese import-export enterprises”**

**Major: Accounting**

**Code: 9.34.03.01**

**PhD student: Le Thi Yen Oanh**

Responsibility accounting is currently a relatively new research topic in Vietnam, which has been interested by many researchers and managers in both theoretical and practical domains. Therefore, the thesis “Responsibility accounting in Vietnamese import-export enterprises” has been conducted with following contributions:

*Firstly*, the thesis gives a literature review on responsibility accounting. After examining several perspectives on the concepts, roles and contents of responsibility accounting, PhD student concluded her own opinion on responsibility accounting that: the decentralization and establishment of responsibility centers are important activities support the implementation of responsibility accounting in enterprises. All mentioned aspects in the literature review are researched in a scientific way, creating conditions for raising the theoretical awareness of responsibility accounting in enterprises.

*Secondly*, the thesis examines 05 groups of factors affecting the magnitude of applying responsibility accounting in enterprises after giving an analysis on fundamental theories related to factors affecting the magnitude of applying responsibility accounting in enterprises.

*Thirdly*, by conducting a survey with 128 Vietnamese import-export enterprises and applying qualitative research methods and quantitative research methods, the thesis analyzes the current situation of applying responsibility accounting in these enterprises and also analyzes 05 factors affecting the magnitude of applying responsibility accounting in these enterprises. Based on this analysis, the thesis assesses related achievements, limitations and causes of limitations. The analysis is supported by reliable data and documents.

*Fourthly*, the thesis presents and analyzes the perspectives, plans and development orientations of import and export activities up to 2030 and the requirements for the improvement of responsibility accounting. Thereby, the thesis proposes 06 suggestions

supporting the improvement of responsibility accounting, including: strengthening decentralization and establishing responsibility centers in enterprises; improving the works of preparing and analysing budget for responsibility centers; improving the preparation of responsibility accounting reports; improving the reward and discipline system in the enterprise; strengthening the application of information technology associated with responsibility accounting.

*Fifthly*, the thesis clearly analyzed the necessary conditions which should be created by the government, import and export enterprises, accounting - auditing associations and economic training institutions to support the implementation of proposed suggestions in practice./.

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