

SUMMARY OF NEW CONTRIBUTIONS OF THE DOCTORAL THESIS

1. Thesis topic: *“Organizing responsibility accounting in affiliated units of the Saigon Beer - Alcohol - Beverage Joint Stock Corporation”*

2. Major: Accounting. ID: 9.34.03.01

3. Name of postgraduate student: Cao Thi Huyen Trang

4. Names of scientific instructors: 1. Dr. Nguyen Tuan Anh
2. Assoc.Prof.Dr. Nguyen Thi Hong Nga

5. New contributions of the thesis:

New contributions in terms of theory and practice:

The thesis has conducted an overview of the domestic and foreign studies related to responsibility accounting and organization of responsibility accounting. Based on that, the author has synthesized, inherited and developed the theoretical basis for organizing responsibility accounting in the enterprise, including: general issues of responsibility accounting in the enterprise; identification and classification of responsibility centers; building of estimate according to the responsibility centers; data collection and processing; evaluation of management responsibilities; provision of information according to responsibility centers; the organization of the reward system according to management responsibilities; the organization of the personnel apparatus and means to implement responsibility accounting. In addition, the thesis also provides a model of the influencing factors of organizing responsibility accounting in enterprises.

The thesis has studied, investigated, analyzed and clarified the reality of organizing responsibility accounting according to five main contents and identified the influence level of factors (competition of business environment, management decentralization, enterprise size, awareness of responsibility accounting of business executives, organizational costs and business strategies of enterprises) on organizing responsibility accounting organization in affiliated units of the Saigon Beer - Alcohol - Beverage Joint Stock Corporation (SABECO). From reality study, the thesis has asses achieved results, limitations and causes of such limitations. On that basis, the thesis has proposed principal solutions to improve the organization of responsibility accounting in the affiliated units of SABECO. Basically, the proposed solutions are suitable to the characteristics of management organization and characteristics of production and business of enterprises in the current period.

New proposals drawn from the research results:

From the results of research and surveys, the thesis has presented a number of proposals to improve the organization of responsibility accounting in the affiliated units of SABECO.

The thesis has contributed to improving the theoretical framework of organizing responsibility accounting in enterprises according to five main contents: identification and classification of responsibility centers; building of estimate according to the responsibility centers; data collection and processing; evaluation of management responsibilities; provision of information according to responsibility centers; the organization of the reward system according to management responsibilities; the organization of the personnel apparatus and means to implement responsibility accounting.

- Based on the characteristics of management organization, level of decentralization and production and business characteristics in affiliated units of SABECO, the thesis has proposed solutions to improve the organization of responsibility centers, data collection and processing, evaluation of management responsibilities, provision of information according to responsibility centers, the reward system according to management responsibilities, and personnel apparatus and means to implement responsibility accounting.

- Based on the influence level of factors, the thesis has presented a model of influencing factors or organizing responsibility accounting in affiliated units of SABECO to propose solutions for improvement.

- In addition, the thesis has also provided main conditions to implement the above-mentioned solutions.

Hanoi, July 22, 2020

SCIENTIFIC INSTRUCTORS

**POSTGRADUATE
STUDENT**

Instructor 1

Instructor 2

**Dr.
Nguyen Tuan Anh**

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Cao Thi Huyen Trang