

SUMMARY OF NEW CONTRIBUTIONS OF THE PhD THESIS

1. Thesis topic: "Complete analysis of business performance in listed cement manufacturing enterprises in Vietnam".

2. Major: Accounting Code: 9.34.03.01

3. PhD student: Bach Thi Huyen

4. Supervisors:

1. Dr. Nguyen Viet Loi 2. Dr. Nguyen Tuan Phuong

5. New contributions of the thesis

5.1. Theoretical contributions

(1) The thesis has contributed to systematizing and clarifying the theoretical basis of business efficiency and analyzing business performance in manufacturing enterprises, at the same time clarifying the source of the database, the analysis content, analytical methods and analytical processes to serve the analysis of business performance in the enterprise.

(2) The thesis contributes more views on business efficiency and business efficiency analysis, which must be considered simultaneously on all three angles including economic efficiency, social efficiency and environmental efficiency.

(3) The thesis clarifies the factors affecting the analysis of business performance, including both subjective and objective factors.

(4) The thesis provides lessons learned to apply to manufacturing enterprises in Vietnam based on the experience of analyzing business performance of some advanced countries in the world such as the UK, the US and China.

5.2. Practical contributions

- (1) The thesis has conducted a survey and assessed the current capacity of analyzing business performance of listed cement manufacturing enterprises in Vietnam in the period from 2010 to 2020 in terms of: database, analysis content, analytical methods and analytical processes from the perspectives of economic efficiency, social efficiency and environmental efficiency. From this, the thesis points out the results that the enterprise has achieved as well as the limitations and causes of those limitations.

- (2) On the basis of analyzing the current capacity of analyzing business performance in cement manufacturing enterprises, the thesis proposes a number of possible solutions to help improve the business performance analyzing capacity of these enterprises. The solutions offered are appropriate in the context of the very strong development of the industrial revolution 4.0 when the economy has been digitally transformed, specifically regarding (i) analytical database sources; (ii) analysis content; (iii) analytical methods and (iv) analytical procedures. The proposed solutions to be implemented need support from the State, the Industry and Cement Association and also from the efforts of the cement enterprises themselves.

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SUPERVISORS

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