MINISTRY OF EDUCATION AND TRAINING
UNIVERSITY OF ECONOMIC HCMC
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NGUYỄN THỊ ĐỨC LOAN

FACTORS AFFECTING THE USE OF ACCOUNTING MANAGEMENT COSTS AT MINING, PROCESSING AND TRADING BUILDING ENTERPRISES IN THE SOUTHEAST REGION

PhD THESIS - SUMMARY

HO CHI MINH CITY – 2019

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Major: Accountancy
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PhD THESIS - SUMMARY

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Supervisor: **Asso.Prof. Ph.D MAI NGOC ANH**

Ph.D TRAN ANH HOA

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INTRODUCTION

1. Topic reasoning

The mining, processing and trading of construction stone in addition to high business performance and prospects for development in the coming years. However, this is a business associated with social responsibility such as environment, noise, dust and under the influence of mineral reserves, duration of exploitation, resource management, … Combined with the potential of industry development from 2020-2030 and the narrowing of the process of production and business activities due to the expiration of quarries. Since then, investors and shareholders have urged business managers to be flexible in the process of management and administration, to build short-term and long-term strategies, need relevant information on management accounting. The cost to have a timely, effective and appropriate decision-making basis to help businesses stand firm in the economy has many opportunities and challenges to promote the strengths of the industry and socio-economic development. Association and environmental protection, contributing to sustainable economic development of Vietnam.

Currently in Vietnam, studies on construction or organization of cost management accounting for enterprises with specific industries are many. However, the topic of research on factors affecting the use of cost management accounting in enterprises is not much. Therefore, the thesis has contributed theoretically to the study of cost management accounting, especially the factors affecting the use of cost management accounting in the field of exploitation, processing and trading construction stone in the Southeast provinces, as well as the role of cost management accounting, contributing to help

enterprises strengthen the application of cost management accounting into mining, processing and business enterprises. Construction stone business in the Southeast provinces is effective.

2. Objective and research questions

The research problem of the topic is: Factors affecting the application of cost management accounting at enterprises of exploiting, processing and trading construction stone in the Southeast provinces.

General objectives: To study the factors affecting the use of cost management accounting at enterprises of exploiting, processing and trading in construction stone in the Southeast provinces.

Detail objectives:

Research objectives 1: Discover and identify factors affecting the use of cost management accounting for enterprises operating in the field of mining (stone) construction;

Research objective 2: Evaluate and measure factors affecting the use of cost management accounting in construction stone exploitation, processing and trading enterprises in the Southeast provinces.

Research question:

Question 1: What factors affect the application of cost management accounting for enterprises of exploiting, processing and trading construction stone in the Southeast provinces?

Question 2: How does the impact of each factor impact on the use of cost management accounting in enterprises exploiting, processing and trading construction stone in the Southeast provinces?

3. Research objects and scope

Research objects: Factors affecting the use of cost management accounting at enterprises of exploiting, processing and trading in construction stone in the Southeast provinces. Cost management accounting provides information for managers in decision making, so the respondents are senior and middle managers of 43 mining, processing and trading enterprises of construction stone. in the Southeast provinces.

Research scope: (1) The topic of research on cost management accounting, therefore focusing on surveying senior and middle management departments in enterprises; (2) The topic only surveys for enterprises exploiting, processing and trading in construction stone in the Southeast provinces. (3) The thesis only examines the status of cost management accounting at 43 enterprises of exploiting, processing and trading in construction stone in the Southeast provinces.

4. Research Method

The author uses mixed methods including qualitative and quantitative research.

- Summarizing domestic and foreign research works, background theory related to cost management accounting, combined with expert interview results, the author proposes theoretical models including 6 hypothesis hypotheses assist.

- Quantitative research uses analysis of regression models and implementation of tests. Methods of analysis in the thesis's research: Partial correlation test of regression coefficients, Verification of the model's conformity, Testing the phenomenon of multicollinearity, self-correlation and residual variance change. The thesis uses SPSS 20.0 software as the main data analysis tool.

5. Research Outcome

The results of testing the measurement model show that the scale of research concepts are highly reliable and achieve the necessary value. Research model has 6 factors affecting the use of cost management accounting in enterprises of exploiting, processing and trading construction stone in the Southeast provinces. With the tested scale that is qualified for value and reliability, the research results make a significant contribution to forming a scale for research on factors affecting the use of cost management accounting in enterprises of exploiting, processing and trading in construction stone in the Southeast provinces. In addition, the scale is built as individuals (senior and middle managers) with the understanding of cost management accounting is different, but the results show that the reliability, the value of discrimination high. Therefore, there is a high consistency in the measurement of concepts of applying cost management accounting into enterprises of exploiting, processing and trading construction stone in the Southeast provinces. With the above research results, enterprise managers can enhance the application of cost management accounting into enterprises of exploiting, processing and trading construction stone in the Southeast provinces to achieve efficiency, contributing to cost control, providing timely and appropriate information for managers in making management and executive decisions, contributing to increasing corporate value and sustainable development.

6. New contributions of the thesis

The thesis's research has the following theoretical and practical contributions:

6.1. Theoretical contributions

The thesis has provided empirical evidence on the identification, measurement and evaluation of the relationship between factors affecting the use of cost management accounting in mining, processing and trading construction stone in the Southeast provinces. Research results of the thesis have some new contributions to theory.

Firstly, a new factor *"Control of environmental management cos*ts" has been discovered that affects the use of cost management accounting, and also proves the difference compared to some previous studies linked. Regarding the factors *"Legal provisions on management and exploitation of natural resources"* and *"Control of environmental costs"* affect the application of cost management accounting in mining and processing enterprises and construction stone business.

Secondly, a number of new specific scales have been established related to a number of factors affecting the use of cost management accounting in enterprises of exploiting, processing and trading construction stone.

These new contributions are academically valuable, shedding light on the impact of factors on the use of cost management accounting in construction stone business enterprises in Southeastern provinces in particular and in Vietnam.

6.2. Contribute to corporate governance practices

Through the identification and measurement of factors affecting the application of cost management accounting in enterprises of exploiting, processing and trading in construction stone in the Southeast provinces, the thesis has given some valuable implications for enterprises of exploiting, processing and trading construction stone in organizing the implementation of cost management

accounting at the unit, thereby creating useful information to contribute to strengthening the management and administration of enterprises in a competitive environment and sustainable development.

7. Structure of the thesis

In addition to the introduction, the thesis is presented with the following structure:

Chapter 1 presents an overview of the thesis, Chapter 2 summarizes the theory and previous studies, Chapter 3 presents research design, Chapter 4 presents research results and discussion, Chapter 5 concludes the content research of the thesis.

CHAPTER 1: LITERATURE REVIEW

In this chapter, the author will present an overview of the research works of previous national and international scientists on issues related to cost management accounting. Since then, the author identified gaps of previous studies as a basis for determining his research problems. Thereby, the author asserts that the study of this thesis is necessary.

1.1. OVERVIEW OF RESEARCHES DISCLOSURE OVERSEAS

1.1.1. Studies on benefits and necessities when applying cost management accounting

Cost management accounting is a useful tool in economic management of businesses. Content management cost accounting includes a system to provide information for planning, control and making internal decisions Chang (2001). The author affirmed that cost management accounting significantly affected the efficiency of corporate governance, especially in the current competitive

environment. The author identifies the development of cost management accounting theory combined with information technology to form an effective tool in corporate governance. Eva; Heidhues & Chris Patel (2008), judged that corporate administrators need to use cost management accounting information in the decision-making process.

1.1.2. Study the factors affecting the use of cost management accounting at enterprises

Summary of research works by overseas authors has presented factors affecting cost management accounting. Each author presents a number of factors then conduct surveys in different industries, business sectors in countries considering the impact of factors affecting the management of management accounting. cost. The results of summarizing the factors affecting the use of cost management accounting: (1) Business strategy; (2) Qualifications of accountants in enterprises; (3) The relationship between benefits and costs; (4) Market competitiveness; (5) Customer resources; (6) Characteristics of business lines; (7) Management apparatus; (8) Information needs; (9) Method of implementation; (10) Corporate culture; (11) Product manufacturing process; (12) Information technology application.

1.2. OVERVIEW OF DOMESTIC RESEARCH WORKS

1.2.1. Summary of research on cost management accounting

The research works in Vietnam on cost management accounting have many topics that have been implemented and succeeded. However, the content of the research largely focused on the construction of accounting cost management content in enterprises with many different professions.

1.2.2. Factors affecting the application of cost management accounting in enterprises

The author Doan Ngoc Phi Anh (2012) has researched on the factors affecting strategic management accounting for Vietnamese enterprises in general, by quantitative research methods, there are 3 groups of factors affecting as: (1) Competitiveness level, (2) Management decentralization, (3) Operational performance of enterprises has a proportional relationship with the application of strategic management accounting in enterprises. The authors (Nguyen Hoan, 2011; Nguyen Hai Ha, 2016) confirm that there are factors affecting cost management accounting: (1) Qualifications of accountants in enterprises; (2) Characteristics of business lines; (3) Management apparatus; (4) Legal provisions relating to business lines; (5) Awareness of cost management accounting of enterprise managers; (6) Application of information technology. The authors only stop at providing factors that affect the accounting of cost management in enterprises but have not yet tested the influence of each factor and the interplay between factors with the application of cost management accounting in enterprises.

1.3. REMARKS ON RELATED RESEARCH WORKS

1.3.1. For works abroad

1.3.2. For projects in the country

1.3.3. Determine research gap

Overview of domestic and foreign studies has not had specific studies on the factors affecting the use of cost management accounting in the field of construction stone business. Especially, the factor "Controlling environmental costs" relates to the construction industry. Therefore, studying the factors affecting the use of cost

management accounting at enterprises of construction stone manufacturing industry in the Southeast provinces is essential for enterprises to focus on business strategies, ensure stable profits and sustainable development.

1.3.4. Research orientation of the author

Summary chapter 1

CHAPTER 2: THEORETICAL BASIS

2.1. THEORETICAL BASIS OF ACCOUNTING COST MANAGEMENT IN ENTERPRISE

2.1.1. Nature of cost management accounting

Presented in the thesis.

2.1.2. Roles and functions of cost management accounting

Hansen - Mowen (2003, 69): "The role of cost management accounting: planning, cost control and decision making"

2.2. CHARACTERISTICS OF ENTERPRISES IN THE FIELD OF BUILDING STONE BUSINESS SECTOR IN DONG SOUTH PROVINCES

2.2.1. Construction stone products

2.2.2. Process of exploiting, processing and trading construction stone

2.2.3. Waste and impact from exploitation, processing and trading of construction stone to the environment

2.2.4. Some achievements of mining, processing and trading of construction stone in the Southeast provinces

2.2.5. Characteristics of mining, processing and trading of construction stone affect the use of cost management accounting in enterprises

2.3. THEORY OF THE BACKGROUND

2.3.1. Contigency Theory

Contigency theory helps the author formulate an idea of impacting factors such as business strategy, competitive environment, legal regulations, qualifications of accountants, information technology application, needs information and methods to implement modern techniques in the process of cost control.

2.3.2. Agency theory

According to Healy and Palepu (2001), there is always a relationship between business owners and operators. Agency theory is used by the author to explain the influencing factors such as organization of decentralization, understanding and awareness of cost management accounting of business managers, qualification of successors math.

2.3.3. Cost benefit theory

The author applies the theory of cost benefit relations that affect the application of cost management accounting through two factors: the level of investment costs for the organization of management accounting and the benefits of information Management accounting news brings businesses.

2.3.4. Legitimacy theory

The author uses this theory to explain the two factors that affect the use of cost management accounting in enterprises as control of environmental management costs, legal provisions to protect natural resources, mining sector.

2.3.5. Stakeholder theory

The author uses this theory to explain the specific factors of business, legal regulations related to the industry, the level of competition, customer resources.

2.4. CONCEPT OF FACTORS

2.5. SUMMARY OF EXPECTED FACTORS IMPACTING ACCOUNTING APPLICATION OF COST MANAGEMENT IN MINING ENTERPRISES, PROCESSING AND BUSINESS OF BUILDING STONE IN IN THE REGION SOUTH EAST

Includes 16 factors.

Summary of chapter 2

CHAPTER 3: RESEARCH DESIGN

In this chapter, the author will present specific contents: Research framework and research process; Research Methods; Research model and research hypothesis; Building a scale for factors: in order to test theory and build models, the author builds scales to measure factors affecting the use of cost management accounting in enterprises exploiting, processing and trading in construction stone in the Southeast provinces; Sample survey, sampling method; Data collection methods.

3.1. FRAMEWORK AND RESEARCH PROCESS

3.1.1. Research framework

The research framework is presented in the thesis

3.1.2. Research process

The research process is done through two main steps: qualitative research and quantitative research.

3.2. RESEARCH METHODS

3.2.1. Qualitative research

Qualitative research with main contents: identify factors affecting the use of cost management accounting in enterprises of exploiting, processing and trading in construction stone in the Southeast provinces.

3.2.2. Quantitative research

After qualitative research, the author measured the factors affecting the use of cost management accounting in the enterprises of exploiting, processing and trading construction stone in the Southeast provinces, appropriate tests and regression models.

3.2.2.1. Quantitative research is done through steps

3.2.2.2. Content of quantitative research

Testing research hypotheses

3.3. RESEARCH MODEL AND THEORETICAL STUDY

3.3.1. Research models

Considering each factor related to the application of cost management accounting in enterprises of construction stone exploitation, processing and trading.

Diagram 3.6: Proposed research model

Source: Synthetic author

From the contents presented in section 3.1, 3.2, the author proposes regression equation which is expected to reflect the correlation between "The factors affecting the use of cost management accounting in construction stone industry enterprises built in the Southeast provinces "according to the regression equation as follows: For the requirements affected by factors affecting the use of cost management accounting in the enterprises of exploiting, processing and trading in construction stone in the Southeast provinces.

KQVD = α + ß1 X1 + ß2 X2 + ß3 X3 + ß4 X4 + ß5 X5 + ß6 X6 + ε

KQVD: Factors affecting the use of cost management accounting in enterprises of exploiting, processing and trading construction stone in the Southeast provinces (KQVD).

3.3.2. Research hypothesis

Research hypotheses and research models are two popular tools used to support quantitative analysis in research.

Through the process of qualitative analysis in the exploratory research phase, the author makes the following research hypotheses:

Hypothesis 1: The strategic business factor has an impact on the use of cost management accounting at the enterprises of exploiting, processing and trading in construction stone in the Southeast provinces.

Hypothesis 2: The factor of legal regulation has an impact on the application of cost management accounting at enterprises of exploiting, processing and trading in construction stone in the Southeast provinces.

Hypothesis 3: Factor of controlling environmental costs has an impact on the use of cost management accounting at enterprises of

exploiting, processing and trading in construction stone in the Southeast provinces.

Hypothesis 4: Qualifying factor of accountant has an impact on the use of cost management accounting at enterprises of exploiting, processing and trading construction stone in the Southeast provinces.

Hypothesis 5: The cost management accounting element of corporate governance has an impact on the use of cost management accounting at the enterprises of mining, processing and trading of construction stone in Southeast provinces.

Hypothesis 6: Factor of the relationship between benefits and costs has an impact on the use of cost management accounting at enterprises of exploiting, processing and trading construction stone in the Southeast provinces.

3.4. SCALE

3.4.1. Principles of building scales

3.4.2. Scale measures factors affecting the use of cost management accounting in enterprises.

(1) The measurement scale of these factors is built on the scale of previous studies and adjusted by the author when used for research in the field of mining, processing and trading of construction stone in The provinces of the South East through comments collected from the hands-on discussion, group discussions with experts. The scales of factors are adjusted such as: (1) Business strategy; (2) Legal regulations; (3) Awareness of cost management accounting; (4) The relationship between benefits and costs; (5) Qualifications of accountants.

(2) Building a new scale for the factor "Control of environmental management costs" through comments gathered from the discussion of hands, group discussions with experts.

3.5.1. Sample size of the study

How to select samples in qualitative research, the author uses the method of sampling theory[1].

How to sample when studying the status of applying cost management accounting in enterprises exploiting, processing and trading construction stone in the Southeast provinces by sending questionnaires to 43 businesses.

Sample survey and quantitative survey are 213 senior and middle managers at 43 enterprises exploiting, processing and trading construction stone in the Southeast provinces.

3.6. COLLECTION METHOD, DATA HANDLING

3.6.1. Data collection

Presented in the thesis

3.6.2. Data processing

The author uses SPSS.20 software for analyzing, statistics, processing data and running linear regression. (Dinh Phi Ho, 2014)

SUMMARY OF CHAPTER 3

CHAPTER 4: RESEARCH RESULTS AND DISCUSSION

In this chapter, the author will present specific contents: expert survey results; Results of preliminary investigation to verify the scale; Formal surveys include introduction of survey samples,

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[1] Learn theoretical sampling method see Sample selection in qualitative research of method of scientific research in business by author Nguyen Dinh Tho (2012, 103)

investigative methods, and investigation subjects; EFA discovery factor analysis; Testing regression models.

4.1. CALCULATION RESEARCH RESULTS

4.1.1. The results of surveying the situation of applying cost management accounting into construction stone business enterprises in the Southeast provinces.

Content presented in the thesis.

4.1.2. Regarding the factors affecting the use of cost management accounting in enterprises.

The result has 6 factors affecting the use of cost-accounting management in construction stone exploitation, processing and trading enterprises in the Southeast provinces, including: The relationship between benefits and costs; Business strategy; Legal provisions on management and exploitation of natural resources; Qualifications of accountants in enterprises; A manager's perception of cost management accounting; Control environmental costs

4.1.3. Compare with previous studies

Compared with previous research results at home and abroad, the factor "Control of environmental management costs" is a newly discovered factor and influences the application of cost management accounting to the declared enterprises, mining, processing and trading of construction stone in the Southeast provinces.

The factors from previous studies are retained as: (1) Business strategy; (2) Qualifications of corporate accountants; (3) Benefit and cost relationship; (4) Corporate governance cost management awareness has an impact on the use of cost management accounting. The results of this study are similar to previous studies by author Tuan Zainun Tuan Mat (2010); Ulf Diefenbach, Andreas, Wald Ronald Gleich (2018); Radhakrishna, A., and R. Satya Raju (2015);

Tran Ngoc Hung (2016). However, the previous authors identified the above factors affecting the application of management accounting, cost management accounting for businesses in general. The content of the author's research is different from previous studies that determine the above factors affecting the application for construction stone mining, processing and trading enterprises in the Southeast provinces. Besides, the author also added observable variables for factors to match the research content. The author adds the observation variable "The role of the manager influences the strategy of the business" under the factor "Business strategy". For the factor "Legal provisions on the management and exploitation of natural resources" observed variables are adjusted from the original scale of the authors Khaled Abed Hutaibat (2005), Abdel-Kader and Luther, R. (2008). Considering the factor "Qualification of accountants in enterprises", the author has added observational variables "Experienced accountants in organizing the implementation of cost management accounting in line with industry characteristics work. Considering the factor "Awareness of cost management accounting of enterprise managers" observed variables are adjusted from the original scale of author Tran Ngoc Hung (2016) from management accounting to management accounting cost to match research on mining, processing and trading of construction stone in the Southeast provinces.

4.1.4. On the scale of assessing factors affecting the application of cost management accounting into enterprises

The results after interviewing experts are almost the same in theory, but there are some additional comments. In terms of the scale of

factors affecting the use of cost management accounting in construction stone enterprises, experts agreed on the evaluation.

4.2. OFFICIAL RESEARCH RESULTS

4.2.1. Descriptive statistics

Content presented in the thesis.

4.2.2. Evaluate the reliability of the scale

Content presented in the thesis.

4.2.3. Evaluation of scale values - Analysis of discovery factors

Content presented in the thesis.

4.2.4. Performing re-testing of new scale quality

The results of the study, all 06 scales are satisfactory, so all scales are accepted.

4.2.5. Multivariate regression analysis

a. Value verification distinguishes and converges

Table 4.20: Results of discriminant value analysis

Factor	**AVE**	1	2	3	4	5	6
H1	0.833	***0.913***					
H2	0.575	-.023	***0.758***				
H3	0.978	.392	-.069	***0.989***			
H4	0.570	.057	.014	.040	***0.755***		
H5	0.586	.135	.121	.041	.022	***0.766***	
H6	0.541	.053	-.109	.025	.126	.027	***0.736***

Extraction Method: Principal Axis Factoring.

Rotation Method: Promax with Kaiser Normalization.

Source: SPSS-PL16 analysis results

According to the results of Table 4.19, the AVE of the factors ranging from 0.541 to 0.978 are greater than 0.5, showing that the scale reaches convergence value. The average square root of the

AVE variance is all larger than the correlation coefficient between the factors, so the scale reaches discriminant value.

b. Testing regression coefficients

In order to identify the factors affecting the use of cost management accounting in construction stone mining, processing and trading enterprises in the Southeast provinces, the overall correlation model takes the form of:

Y = f (H1, H2, H3, H4, H5, H6)

In which: Y is the dependent variable; H1, H2, H3, H4, H5, H6, are independent variables.

Continue to implement linear regression equation to consider in factors from H1, H2, H3, H4, H5, H6 which factors affect the use of cost management accounting at mining enterprises , processing and trading construction stone in the Southeast provinces (Y). We have the following result:

+ Model has 6 variables H1, H2, H3, H4, H5, H6, Sig. <0.01 so these variables are correlated with variables (Y) with 99% reliability.

b. Testing the relevance of the model

As a result, Adjusted R Square is 0.66, meaning 6 independent representative variables that explain the change in the use of cost management accounting in mining, processing and trading enterprises. Construction stone in the Southeast provinces is 66%.

Table 4.21: Summary of models of influencing factors

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.821[a]	.674	**.660**	.595	1.545

Source: SPSS-PL16 analysis results

a. Predictors: (Constant), H6, H5, H3, H4, H2, H1

b. Dependent Variable: Y

- Verification of regression coefficients:

All Sig <0.05. Thus, with 95% confidence and descriptive statistical results, the author concludes that 6 variables H1, H2, H3, H4, H5, H6 are correlated with the dependent variable Y. Moreover, the values are F <10 shows no linear polymorphism between these factors.

Regression model takes the form:

Y = 2.96 + 0.172 H1 +0.049 H2 + 0.076 H3 + 0.091 H4 + 0.080 H5 + 0.207 H6

Comment:

- All regression coefficients bear the sign (+), which means that factors have the same impact with the application of cost management accounting into enterprises exploiting, processing and trading construction stone.

- H1 has a non-standardized regression coefficient = 0.241> 0, having the same relationship with the dependent variable. When managers rated H1 (Business Strategy) increased by 1 point, increasing the ability to apply accounting management costs to mining, processing and construction stone business increased by 0.241 points.

- H2 has a non-standardized regression coefficient = 0.003> 0, has the same relationship with the dependent variable. When administrators assess H2 (Accounting staff level) increased by 1 point, the ability to apply management accounting costs to enterprises of exploiting, processing and trading construction stone increased by 0.003 points.

- H3 has a non-standardized regression coefficient = 0.024>0, having the same relationship with the dependent variable. When the managers rated H3 (Control of environmental costs) increased by 1 point, it increased the ability to apply management accounting costs to the mining, processing and trading of construction stone business by 0.024 points.
- H4 has a non-normalized regression coefficient = 0.05>0, has the same relationship with the dependent variable. When the managers rated H4 (Awareness of cost management accounting) increased by 1 point, the ability to apply cost management accounting to enterprises exploiting, processing and trading construction stone increased by 0.05 points.
- H5 has a non-normalized regression coefficient = 0.05>0, has the same relationship with the dependent variable. When executives rated H5 (Legal Regulation) increased by 1 point, it increased the ability to apply management accounting to enterprises of mining, processing and trading of construction stone by 0.05 points.
- H6 has a non-standardized regression coefficient = 0.239>0, having the same relationship with the dependent variable. When the managers rated H6 (The relationship between benefits and costs) increased by 1 point, the ability to apply management accounting cost to enterprises exploiting, processing and trading construction stone increased 0.239 points.

c. Check the residual variance unchanged

Content presented in the thesis.

4.3. DISCUSSION RESEARCH RESULTS

4.3.1. Influence factor

EFA research results show that the model of studying the use of cost management accounting in enterprises of exploiting, processing and trading in construction stone has explained 66% of the impact on the use of accounting cost management by six representative factors, the remaining 34% is lost by other undiscovered factors.

Thus six representative factors include: The relationship between benefits and costs (H6), Business strategy (H1), Qualifications of accountants in enterprises (H4), Awareness of managing accountants cost treatment (H5), Environmental management cost control (H3), Legal regulation (H2) contributes 30%, 25%, 14%, 12%, 11%, 7% to transport use cost management accounting into enterprises of exploiting, processing and trading construction stone in the Southeast provinces.

4.3.2. Discuss the factors

4.3.2.1. The relationship between benefits and costs

4.3.2.2. Business strategy

4.3.2.3. Accounting staff qualifications

4.3.2.4. Awareness about accounting

4.3.2.5. Controlling environmental management costs

4.3.2.6. Legal provisions

SUMMARY OF CHAPTER 4

CHAPTER 5: CONCLUSIONS AND RECOMMENDATIONS

5.1. CONCLUDE

5.2. IMPLICATIONS FOR POLICY

5.2.1. Theoretical implications

The thesis pointed out and clarified the factors affecting the use of cost management accounting for enterprises of exploiting, processing and trading in construction stone in the Southeast provinces.

5.2.2. Practical implications

The thesis has provided some valuable implications for enterprises of exploiting, processing and trading construction stone in organizing the implementation of cost management accounting at the unit, to create get useful information to enhance the management and administration of enterprises in the competitive environment and sustainable development.

5.3. REQUEST

5.3.1. For the State

Firstly, it is necessary to create more conditions to help enterprises implement management accounting, cost management accounting.

Second, Create a fair and healthy competitive environment.

Third, Need the State to support research and development of cost management accounting.

Fourthly, Perfecting the legal system related to the mining industry is particularly interested in environmental issues.

5.3.2. For enterprises exploiting, processing and trading construction stone

In order to effectively use cost management accounting in management, enterprises of exploiting, processing and trading construction stone in the Southeast provinces need:

Firstly, perfecting the management mechanism of production and business activities of enterprises to suit the conditions and actual business environment.

Second, improve managers' awareness about management accounting, cost management accounting.

Thirdly, designing the accounting management department, cost management accounting must be appropriate, establishing the

relationship between the accounting department and other departments within the enterprise.

Fourthly, organize training courses to improve the level of management accounting, cost management accounting for the accounting team.

Fifthly, conditions for technical and material facilities must be invested: software used must be automated and modern, enhance the application of information technology to provide management and accounting accounting information value for money promptly and fully.

5.4. LIMITATION OF THE THESIS AND NEXT STUDY DIRECTIONS

5.4.1. Limitations of the thesis

The dissertation has limitations on research samples and factors such as country specific, enterprises only process and do business without exploitation, types of business products. Therefore, these issues need to be clarified in subsequent studies.

5.4.2. Further research directions

The next research direction is the study of business products, factors related to national characteristics that affect the application of cost management accounting for enterprises exploiting, processing and trading construction stone to set up in the Southeastern provinces to help businesses grow sustainably.

LIST OF RESEARCH WORKS OF THE AUTHOR

1. Nguyen Thi Duc Loan, 2017. **The necessity of applying environmental accounting into mining enterprises in Vietnam**, *June 2017, National Workshop, Hanoi National Economics University.*

2. Nguyen Thi Duc Loan, 2017. **Strategic cost management (SCM) - a tool to improve competitiveness in Vietnamese enterprises**, 6/2017, *Journal of Accounting & Auditing*, (125). p 40-46, ISSN 1859-1914.

3. Nguyen Thi Duc Loan, 2017. **The necessity to apply the method of determining the cost of production of products according to the target cost model and activity-based method (Activity - Based Costing - ABC) in manufacturing enterprises,** 7/2017, *Journal of accounting & auditing, (166)*. *pp 31-35*, ISSN 1859-1914.

4. Nguyen Thi Duc Loan, 2018. **Completing the internal control system at Nui Nho Stone Joint Stock Company (NNC).** *Accounting & Auditing Journal*, (172 + 173). Tr 60-64, ISSN 1859-1914.