SOCIALIST REPUBLIC OF VIET NAM
Independence - Freedom - Happiness

Ho Chi Minh city, May 20th 2019

THEORETICAL AND PRACTICAL CONTRIBUTION

Thesis: **FACTORS AFFECTING THE USE OF ACCOUNTING MANAGEMENT COSTS AT MINING ENTERPRISES, PROCESSING AND BUSINESS OF BUILDING STONE IN THE SOUTHEAST REGION**

Major: Accountancy **Code:** 9.34.03.01

PhD Student: Nguyen Thi Duc Loan. **Batch**: 2011

Institution: University of Economic Ho Chi Minh city

Supervisor:

Brief content of new contributions in terms of academics, reasoning, new points drawn from research results and surveys of the thesis:

The research content of the thesis is to identify and measure the factors affecting the use of cost management accounting in the enterprises of exploiting, processing and trading construction stone in the Southeast provinces. Research and develop a theoretical model showing the relationship between factors affecting the use of cost management accounting in enterprises.

Research results have the following contributions:

1. **Contribute theoretically**

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 element *"Environmental cost control"* has been discovered that affects the use of cost management accounting, while also proving the difference from some previous studies related to the factors *"Legal provisions on management and exploitation of natural resources"* and *"Control of environmental management 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. .

The above new contributions are academically valuable, shedding light on the impact of factors on the use of cost management accounting at enterprises of mining, processing and trading of construction stone in the Southeast of provinces and Vietnam.

2. Contribute to practice

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 There are 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. contribute to strengthening the management and administration of enterprises in a competitive environment and sustainable development.

PhD Student

Nguyen Thi Duc Loan