

SUMMARY OF NEW CONCLUSIONS OF DOCTORAL THESIS

(Information posted on the website)

Thesis title: **Environmental cost management accounting in Vietnamese coal-fired power enterprises**

Field: **Business Administration**

Code: **9340101**

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SUMMARY OF NEW CONCLUSIONS OF THE THESIS

The thesis evaluates the application level of management accounting in Vietnamese coal-fired power enterprises. The thesis has the following contributed points:

1. Theoretical aspect:

First, the thesis has systematized the theoretical basis on environmental cost information system (ECIS) and environmental cost management accounting (ECMA) and the relationship between them. Although the research on the application of ECMA in enterprises has paid the attention of various scholars, there has not been any research on enhancing the application of ECMA through the completion of ECIS. Although the researcher has made her utmost, shortcomings are unavoidable.

Second, the researcher based on institutional theory, stakeholder theory and contingency theory to propose factors affecting the level of ECMA adoption through the intermediate factor - ECIS. Based on SOR model (Stimulus – Organism - Response), the researcher built the research model including 7 independent variables (including: coercive pressure, normative pressure, imitation pressure, stakeholder pressure, business strategy, management support and assistance, corporate culture), one mediating variable (ECIS) and one dependent variable (ECMA). These factors mentioned have all been inherited from previous studies. Besides, expert consultations were conducted at the same time.

Third, after building the model and scale, the researcher inspected measurement model and structural model as well as tested research hypotheses. The level of influence of independent variables on dependent variables is presented in detail by the researcher in the thesis.

2. Practical aspect:

(1) Based on the analysis of the current status of ECMA application in Vietnamese coal-fired power enterprises as well as the difficulties and barriers, the study proposes solutions to improve the level of ECMA implementation in accordance with the characteristics of the industry, including: (i) improving ECIS to ensure complete and timely data; (ii) improving the identification and classification of environmental costs, creating a foundation for accurate cost control; (iii) developing norms and estimating environmental cost to control budget; (iv) applying the material flow method to identify, record and comprehensively monitor costs, especially environmental costs; and (v) improving the preparation work regarding environmental cost reports and building a unified set of indicators to assess environmental efficiency, thereby forming a coherent and sustainable environmental cost management framework.

(2) The results of quantitative analysis show that the factors including “Coercive pressure”, “Pressure from stakeholders”, “Business strategy” and “Interest and support from managers” influence greatly on the level of improving ECIS and indirectly promote the implementation of ECMA in Vietnamese coal-fired power enterprises. In addition, the results also show that ECIS has a significant impact on the level of ECMA application. Furthermore, although having a small impact, “Corporate culture” is also considered a factor that promotes the linkage between creating an environment for ECIS improvement and effective and comprehensive application of ECMA. On the basis of mentioned findings, the study also makes several recommendations to the Government and ministries, sectors, stakeholders and coal-fired power enterprises to enhance the application of ECMA in the future.

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