

INFORMATION ON NEW CONCLUSIONS OF DOCTORAL DISSERTATION
(Information will be posted on the Website)

Name of dissertation: **Evaluating the combination of balanced scorecard (BSC) and activity-based costing (ABC) in the corporate governance of Vietnamese coal-fired thermal power plants.**

Major: **Business Administration** Code No: **9340101**

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SUMMARY OF NEW CONTRIBUTIONS OF THE DISSERTATION

The thesis evaluates the combination of BSC and ABC in the management of coal-fired thermal power enterprises in Vietnam. There has been no research conducted on the scope of research in coal-fired thermal power enterprises in Vietnam as well as the combination of BSC and ABC. The author summarizes the thesis contributions as follows:

Theoretical contributions:

Firstly, the thesis has systematized the theoretical basis of BSC, ABC, and their combination. Studies on this combination have not received much attention from scholars, and the studies are still very limited.

Second, the author relies on contingency theory and resource theory to propose factors affecting the combination of BSC and ABC. In this thesis, the author proposes 6 independent variables, 3 dependent variables, and 1 classification variable. These factors have been inherited by the author from previous studies, and at the same time, the author consulted with experts.

Third, the combination of BSC and ABC impacts the corporate governance of coal-fired thermal power plants in Vietnam. Specifically, this combination has a significant positive impact on the performance of enterprises operating in the coal-fired thermal power sector. In addition to assessing the impact of independent variables on dependent variables, the author also assesses the impact of two dependent variables, BSC and ABC, on performance.

Practical contributions:

The author clearly identifies the impact of “support from senior management,” which can be a direct impact on the level of application of BSC or ABC or an indirect impact on HQHĐ. The thesis also studies the impact of the remaining independent variables, such as the "influence of technology," "structure of the unit," "development strategy," "corporate culture," and "human resources," on the dependent variable. Based on the research findings, the author suggests managerial implications and recommends integrating BSC and ABC for corporate governance, with a focus on coal-fired thermal power enterprises in Vietnam.

The model and implementation process of combining BSC and ABC in corporate governance are also proposed by the author for Vietnamese coal-fired thermal power enterprises. Future studies can use it as a basis to expand the application scale and perfect the implementation process of combining these two management tools in different types of enterprises.

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