

**INFORMATION PAGE OF NEW ACADEMICAL AND THEORETICAL  
CONTRIBUTIONS OF DISSERTATION**

Dissertation topic: “*Strategic management accounting in Vietnamese construction enterprises*”.

Major: Accounting

Code: 934.03.01

Predocctoral fellow: Le Thi Ngoc Mai

Course: 9

Scientific supervisors:

1. Associate Professor - Doctor Nguyen Thi Hong Nga – Hanoi University of Industry
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**NEW ACADEMICAL AND THEORETICAL CONTRIBUTIONS OF  
DISSERTATION**

(1) The dissertation has systematically the theoretical foundation of strategic management accounting (SMA), clarifying its concepts and contents as a basis for examining the current state and the factors influencing SMA adoption in Vietnamese construction enterprises. In addition, the study systematized SMA techniques and clarified the contents, functions, and roles of each strategic management accounting technique (such as attribute costing, value chain costing, quality costing, benchmarking, and the balanced scorecard) in supporting strategic decision-making.

(2) The dissertation employed a mixed-methods research approach, systematically combining qualitative research methods (in-depth expert interviews) and quantitative research methods (surveying Vietnamese construction enterprises using Cronbach’s Alpha, EFA, CFA, and SEM). The research methods were clearly presented and grounded in a solid theoretical foundation.

(3) The dissertation presented and analyzed the current state of strategic management accounting practices in Vietnamese construction enterprises, thereby assessing the extent to which strategic management accounting techniques are applied in practice. The findings highlight the necessity of adopting SMA in Vietnamese construction enterprises.

(4) The dissertation developed and refined a theoretical framework integrating contingency theory and diffusion of innovation theory as the foundation for establishing the research model:

(i) The effects of influencing factors on the adoption of SMA.

(ii) The impact of SMA adoption on the operational performance of Vietnamese construction enterprises.

(5) The dissertation developed a structural equation modeling (SEM) framework to examine the relationships among market orientation, management accountants' professional competence, and technology utilization on the adoption of strategic management accounting, as well as the impact of SMA adoption on organizational performance within the context of Vietnamese construction enterprises. This integrated research model has not been comprehensively addressed in previous studies.

(6) The dissertation proposed several recommendations to enhance the adoption of SMA in Vietnamese construction enterprises. Recommendations such as a balanced scorecard framework tailored to the construction industry and a roadmap for implementing life-cycle costing represent practical proposals with high applicability and strong reliability.

Thus, the dissertation makes significant contributions to the theoretical, methodological, and empirical aspects of strategic management accounting research within the context of Vietnamese construction enterprises. The findings provide a scientific basis for enhancing SMA adoption in order to improve long-term organizational performance and strengthen the competitive capacity of enterprises.

**Scientific supervisors 1**

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