

DETAILS OF THE DOCTORAL THESIS

Thesis title: Studying factors influencing the implementation of environmental accounting and the impact of environmental accounting implementation on the operational performance of seafood businesses in Vietnam.

Major : Accounting Reference number: 9340301

PhD students : Duong Thi Thanh Hien Course: 08

Scientific advisor : 1. Dr. Ho Tuan Vu
: 2. Assoc. Prof. Dr. Doan Ngoc Phi Anh

Institution : Duy Tan University

1. The major results of the thesis

The study has systematized the scientific theoretical basis of environmental accounting implementation, factors affecting environmental accounting implementation and the impact of environmental accounting implementation on businesses' operation performance.

Based on inheritance and further development from published researches, the thesis has built a theoretical research model with 44 observations, 8 independent influencing factors, including: business managers' support, financial resources, technology level, accounting staff level of proficiency, business characteristics, pressure from stakeholders, legal regulations and environmental changes, environmental accounting (intermediary factor) and a dependent factor is businesses' operation performance in Vietnamese seafood enterprises. The verification observations give results with high reliability, proving that the research model is suitable for the current situation and has practical significance when applied to businesses, especially the seafood industry in Vietnam today.

2. New contributions of the thesis

The research results of the thesis are meaningful both theoretically and practically:

Theoretically:

Firstly, the thesis contributes to the theoretical basis of factors affecting environmental accounting implementation, as well as the impact of environmental accounting implementation on the performance of seafood enterprises in Viet Nam.

Secondly, the thesis uses background theories and previous researches to propose a model to research factors affecting environmental accounting implementation and the impact of environmental accounting implementation on businesses' operation performance. In particular, the thesis additionally adjusts the measurement scale of many variables to test the influence of factors on environmental accounting implementation and the influence of environmental accounting implementation on performance results..

Thirdly, the results from the thesis not only fill in the research gap, but also provide and complete a theoretical framework to help explain the implementation of environmental accounting in seafood enterprises in Vietnam, and it may serve as a preference basis for future researches on environmental accounting implementation.

Practically:

Firstly, the thesis has provided empirical evidence on the influence of factors on environmental accounting implementation and the impact of environmental accounting

implementation on operation performance in seafood enterprises in Vietnam. Because the thesis is considered as timely and contributes to promoting the implementation of environmental accounting in seafood enterprises, one of the key economic sectors, playing an important role in Vietnam's economic development which is with an increasingly expanding scale.

Secondly, the research results of the thesis contribute to promoting administrators' support in implementing environmental accounting when the benefits and positive impacts of environmental accounting on operation performance can be clearly seen. This may contribute to strengthening and improving businesses' internal and external relationships when implementing environmental accounting, and at the same time increasing administrators' responsibility to the environment while conducting related production and business activities, aiming to increase economic benefits, protect the environment, and promote sustainable development.

Thirdly, the thesis results may serve as reference materials for teaching purposes and for other researches related to environmental accounting in enterprises.

3. Practicability

Developing the fisheries industry brings many socio-economic benefits but also many environmental impacts. Therefore, it is necessary to have clear directions to harmonize economic, social and environmental benefits. Implementing environmental accounting in seafood businesses must also be given attention, because this is one of the information focuses of the business, accounting information must be honest and transparent and will also contribute to the development of these seafood businesses. The research results show a positive, with a statistically significance which takes into account following factors: business managers' support, financial resources, technology level, accounting staff level of proficiency, business characteristics, pressure from stakeholders, legal regulations and environmental changes. At the same time, the research results also show that environmental accounting implementation has a strong impact on the performance of seafood enterprises in Vietnam. Consequently, the research can be seen as a the basis for seafood businesses in Vietnam to increase measures to promote their performance through the implementation of environmental accounting in the current period.

4. Further research plan

Although the sample of the study meets relevant scientific requirements. However, in the future, other projects should increase the sample size to gain more general and more representative results.

Subsequent researches can expand and add more factors affecting the implementation of environmental accounting and its impact on business performance through general research and qualitative research (consult expert opinions). These factors may include leadership characteristics, leadership awareness of the benefits of implementing environmental accounting, corporate cultural, religious features, audit elements, etc.

Other studies can continue to be carried out in businesses in different industries. Although environmental accounting is currently still accounted for together with traditional accounting (including financial accounting and management accounting), many accounting issues still need to be clarified and further researched on. Currently, there is still a limited number of researches on environmental accounting implementation

in specific manufacturing sectors, which may help to find out the particular factors that determine the success of environmental accounting implementation. The next research direction can be an expansion into the study of environmental accounting implementation in many fields such as chemicals, footwear, construction material production, electronics, etc. In addition, further researches can be involved in many different perspectives related to the implementation of environmental accounting, such as the quality of the environmental accounting information system, the level of implementation, and the level of participation in decision-making of environmental accounting, etc.

THE PUBLICATIONS RELATED TO THE THESIS

I. International articles published in the list recognized by the State Council of Professors

1. **Duong Thi Thanh Hien**, Ho Tuan Vu, Doan Ngoc Phi Anh. (2023). Evaluating the influence of environmental accounting practices on the operational efficiency of seafood businesses in Vietnam. *Problems and Perspectives in Management*. 21(4), 150-165.

[http://dx.doi.org/10.21511/ppm.21\(4\).2023.12](http://dx.doi.org/10.21511/ppm.21(4).2023.12) (Scopus Journal Q2)

2. **Duong, T. T. H.**, Nguyen, T. H. S., & Nguyen, K. T. H. (2022). Factors affecting the implementation of environmental management accounting: A case study in manufacturing enterprises in Da Nang City. *Journal of Hunan University Natural Sciences*, 49(6).

<https://doi.org/10.55463/issn.1674-2974.49.6.22>.

II. Articles published in the Yearbook of the Annual International Conference

3. **Duong Thi Thanh Hien**, Ho Tuan Vu, Doan Ngoc Phi Anh (2022). Literature review of factors affecting environmental accounting and research gaps in Vietnam. *The International Conference on Accounting and Finance – ICOAF 2022*. ISBN: 978-604-84-6652-7.

4. **Duong Thi Thanh Hien**, Ho Tuan Vu (2022). Impact of environmental accounting on performance – a study in manufacturing enterprises in Da Nang city, Vietnam. *Conference Proceedings. The 5th International Conference on Finance, Accounting and Auditing - ICFAA 2022*. ISBN: 978-604-330-552-4.

5. **Duong Thi Thanh Hien**, Nguyen Khanh Thu Hang, Doan Ngoc Phi Anh, Ho Tuan Vu (2022). Factors affecting the implementation of environmental management accounting: a case study in manufacturing enterprises in Da Nang city. *Conference Proceedings. The 5th International Conference on Finance, Accounting and Auditing - ICFAA 2022*. ISBN: 978-604-330-552-4.

6. **Duong Thi Thanh Hien**, Ho Tuan Vu, Nguyen Khanh Thu Hang (2023). Environmental accounting and alignment with IFRS for sustainable development. *International Conference 2023 Accounting, Economics, Finance and Management: A Sustainability Development Perspective - ICAEFM 2023*. ISBN: 978-604-79-3880-3.

7. **Duong Thi Thanh Hien**, Ho Tuan Vu, Doan Ngoc Phi Anh, Nguyen Khanh Thu Hang (2023). The Implementation of Environmental Accounting in Developing Countries: The Vietnamese Manufacturing Enterprises Case. *Conference Proceedings. The 6th International Conference on Finance, Accounting and Auditing (ICFAA 2023), 20/12/2023, Ha Noi*. ISBN:

8. **Duong Thi Thanh Hien**, Ho Tuan Vu, Nguyen Khanh Thu Hang (2023). Environmental accounting and alignment with IFRS for sustainable development. *The International Conference on Accounting, Economics, Finance, and Management: A Sustainability Development Perspective (ICAEFM 2023)*, 25-26/8/2023, Nha Trang. ISBN: 978-604-79-3880-3.

III. Domestic articles published in the Industry Journal on the list recognized by the State Council of Professors

9. **Duong Thi Thanh Hien** (2021). Environmental costs in environmental management accounting at enterprises. *Finance Journal*. ISSN 2615-8973. No 10/2021(762).

10. **Duong Thi Thanh Hien**, Ho Tuan Vu (2022). Environmental management accounting - Overview of world research and development orientation in Vietnam. *Accounting and Auditing Journal*. ISSN 1859-1914. No 3/2022(222).

11. **Duong Thi Thanh Hien**, Nguyen Thi Hong Suong, Nguyen Khanh Thu Hang (2022). Factors affecting environmental management accounting in manufacturing enterprises in Da Nang. *Finance Journal*. ISSN 2615-8973. No 3/2022(773).

12. **Duong Thi Thanh Hien** (2022). The relationship between management accounting and operation performance of businesses. *Finance Journal*. ISSN 2615-8973. No 9/2022(785).

13. **Duong Thi Thanh Hien** (2022). Operation performance and measurement of operation performance. *Accounting and Auditing Journal*. ISSN 1859-1914. No 9/2022(228).

14. **Duong Thi Thanh Hien**, Vo Hong Hanh (2022). Material flow cost accounting in developing countries and practical application in Vietnamese seafood enterprises. *Accounting and Auditing Journal*. ISSN 1859-1914. No 4/2022(223).

15. **Duong Thi Thanh Hien** (2023). Current status of environmental accounting in seafood enterprises in Vietnam. *Finance Journal*. ISSN 2615-8973. No 5/2023(800).

IV. Domestic articles published in Yearbook of National Conferences

16. **Duong Thi Thanh Hien**, Ho Tuan Vu (2022). The impact of environmental accounting on operation performance – A research at manufacturing enterprises in Da Nang city, Vietnam. *National conference on Accounting & Auditing - VCAA 2022*. ISBN: 978-604-330-509-8.

V. Researches and studies

17. Factors affecting the implementation of environmental management accounting at manufacturing enterprises – A research in Da Nang city (2022). Grassroots scientific research project, Duy Tan University, June 2022 (**Project leader: Duong Thi Thanh Hien** - Project code: D21-22 KT1-2 - Recognized on July 20, 2022 according to Decision No. 2533/QD-DHDT)

18. Environmental accounting and operation performance of businesses - Empirical evidence at manufacturing enterprises in Da Nang city (2022). Grassroots scientific research project, Duy Tan University, December 2022 (**Project leader: Duong Thi Thanh Hien** - Project code: D21-22 KT4-1 – Recognized on January 07, 23 according to Decision No 82/QD-DHDT)

PhD Student

Duong Thi Thanh Hien