

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

Name of dissertation: **Product lifecycle costing on management accounting practice in Vietnamese electronic enterprises**

Major: **Business Administration**

Code No: **9340101**

Name of PhD. Student: **Le Quynh Anh**

Advisors: **Assoc. Prof.Dr. Nguyen Thi Phuong Hoa**  
**Dr. Nguyen To Tam**

Training Institution: **Electric Power University**

**Summary of new contributions of the Dissertation**

**1. Scientific and theoretical contributions:**

Firstly, the thesis has systematized the theory of product lifecycle costing on management accounting. Based on cost management accounting and product life cycle costs, from reviewing the literature that has been announced, the thesis gives some characteristics of the electronic manufacturing industry that affect the application of cost management accounting according to the product life cycle.

Second, based on a combination of foundational theories, including: contingency theory, agency theory, benefit-cost theory and planned behavior theory (TPB) and previous studies, the thesis has identified and evaluated the influence of factors on product lifecycle costing on management accounting practice in Vietnamese electronic enterprises.

Third, the content of the thesis focuses on understanding the current situation of product lifecycle costing on management accounting practice in Vietnamese electronic enterprises and the conditions for applying this tool in enterprises.

**2. Practical contributions:**

The thesis has described, analyzed and evaluated the current situation of product lifecycle costing on management accounting practice in Vietnamese electronic enterprises today. From the results of qualitative and quantitative research, the thesis suggests some ideas for increasing the ability of product lifecycle costing on management accounting practice in Vietnamese electronic enterprises. Electronic enterprise managers can enhance efficiency in planning, cost control, and decision-making across the product lifecycle stages, contributing to improvements in competitiveness and towards sustainable development. Finally, the thesis also proposes some solutions for enterprises, state agencies and training institutions for supporting electronic enterprises to practice product lifecycle costing on management accounting.

*Hanoi, March 16 year 2023*

**Advisors**

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