

SUMMARY INFORMATION
ON NEW CONCLUSIONS OF DOCTORAL THESIS

1. Thesis title: Environmental Cost Management Accounting in Hospitals in Northern Vietnam

2. Major: Accounting

Code : 09.34.03.01

3. Doctoral candidate's name: Nguyen Thi Minh Hang

4. Professional advisors:

1. PhD. Nguyen Tuan Anh

2. PhD. Do Minh Thoa

5. New conclusions of the thesis:

* *First*, the dissertation selectively systematizes and further develops the theoretical foundation of Environmental Cost Management Accounting (ECMA) through an approach tailored to the characteristics of public service units, particularly hospitals. Building upon prior studies, it clarifies the conceptual content of environmental costs and ECMA, while organizing ECMA into key cost management components, including: identification and classification of environmental costs; establishment of cost norms and budgeting; cost measurement; and the analysis and provision of environmental cost information to support decision-making. In addition, the study draws on relevant theoretical frameworks to identify the factors influencing the adoption of ECMA within such organizations.

* *Second*, the dissertation provides empirical evidence on the extent to which ECMA is implemented in the hospital sector—an area that remains underexplored in the Vietnamese context. This is achieved through a systematic investigation, analysis, and evaluation of current ECMA practices in hospitals located in Northern Vietnam across core dimensions, including: identification and classification of environmental costs; development of cost norms and budgeting; cost measurement; and the analysis and dissemination of environmental cost information. By integrating both qualitative and quantitative approaches, the study offers a comprehensive depiction of how ECMA is organized and operated within hospitals, while also identifying key limitations and their underlying causes in the context of public service units. These findings provide a critical foundation for proposing solutions aimed at improving ECMA in alignment with practical conditions.

* *Third*, The dissertation identifies a six-factor model influencing the adoption of ECMA in hospitals, in which coercive pressure and managerial awareness emerge as the two most significant determinants.

* *Fourth*, the dissertation proposes four groups of solutions to enhance ECMA in hospitals, including: identification and classification of environmental costs; development of cost norms and budgeting; cost measurement; and the analysis and provision of environmental cost information for decision-making purposes. Notably, the study provides detailed simulations of the application of Activity-Based Costing (ABC), Life Cycle Assessment (LCA), and Material Flow Cost Accounting (MFCA), thereby enabling more accurate allocation of costs related to waste and energy consumption. In addition, the dissertation offers policy implications for government authorities and managerial recommendations for hospitals, based on the identified influencing factors, with the aim of strengthening the adoption of ECMA in the hospital sector.

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