



VINH UNIVERSITY  
COLLEGE OF ECONOMICS



SUSTAINABLE ECONOMIC DEVELOPMENT  
OF VIETNAM IN THE NEW CONTEXT

*November 11<sup>th</sup>, 2023, Vinh, Vietnam*

# COEC 2023

# BOOK OF ABSTRACTS

NGHỆ AN, THÁNG 11/2023



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## **SOLUTIONS OF ENVIRONMENTAL MANAGEMENT ACCOUNTING APPLICATION IN VIETNAMESE MANUFACTURING ENTERPRISES**

**Dao Thi Loan<sup>1</sup>, Nguyen Thi Hanh Duyen<sup>2</sup>,**

### **ABSTRACT**

*Sustainable development requires each production enterprise, in addition to realizing profit goals, must also balance community benefits, environmental benefits and social benefits. The use of environmental management accounting systems through environmental cost management accounting tools helps managers identify environmental costs that are often hidden in existing accounting systems. The article introduces environmental management accounting and offers solutions so that manufacturing enterprises in Vietnam can apply environmental management accounting in the process of management and internal decision-making.*

**Keyword:** *Environmental management accounting, environmental cost*

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<sup>1</sup> College of Economics, Vinh University, Vietnam

<sup>2</sup> Corresponding author: Nguyen Thi Hanh Duyen; Email address: [duyenktldhv@gmail.com](mailto:duyenktldhv@gmail.com);  
College of Economics, Vinh University, Vietnam



## **TRAINING ORIENTATION IN ENHANCING MANAGEMENT ACCOUNTING PROFESSIONAL COMPETENCIES IN THE ERA OF DIGITAL TECHNOLOGY**

**Nguyen Thi Hanh Duyen<sup>1</sup>, Dao Thi Loan<sup>2</sup>**

### **ABSTRACT**

*Digital technology, in general, and the Fourth Industrial Revolution, in particular, are increasingly exerting a significant impact on accounting as a whole and management accounting (MA) in particular. Currently, the application of achievements from the Fourth Industrial Revolution in the field of management accounting is becoming an inevitable trend. Given this context, accounting activities, especially in Vietnam, need adjustments to align with the pace of regional and global development. This article elucidates the role of management accounting and the influence of digital technology. It then provides directions for enhancing the professional competencies of management accountants to adapt to the changes in the current landscape.*

**Keywords:** *Management accounting, professional competencies in management accounting, digital technology*

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<sup>1</sup> Corresponding author: Nguyen Thi Hanh Duyen; Email address: duyenktldhv@gmail.com;  
College of Economics, Vinh University, Vietnam

<sup>2</sup> College of Economics, Vinh University, Vietnam

VINH UNIVERSITY  
**COLLEGE OF ECONOMICS**

 182 Leduan Str, Vinh city, Nghean pro

 0837.933.686

 eco@vinhuni.edu.vn

 <https://eco.vinhuni.edu.vn>