**NEW CONTRIBUTIONS OF THE THESIS**

**Thesis topic: The influence of managers on the implementation of the Balanced Scorecard: Case study of VNPT Vinaphone Corporation (VNPT-Vinaphone).**

Major: Business Administration Code:9.34.01.01

PhD Candidate: **Le Thi Ngoc Diep**

Instructors: **Assoc. Prof. Nguyen Thi Minh An, PhD and Assoc. Prof. Nguyen Ngoc Son, PhD**

Institution: Posts and Telecommunications Institute of Technology (PTIT)

**Theoretical and practical contributions:**

1. The thesis has built a research model of the influence of managers on a stage of BSC implementation process (the cascading the BSC) and proposed scales for four research concepts.

2. The thesis has built an official scale (with some new criteria) in accordance with the characteristics of production and business activities of VNPT-Vinaphone.

3. The thesis has proposed a research process on influence of managers on the cascading the BSC at an organization or enterprise.

4. The research results at VNPT-Vinaphone have confirmed: (1) “The support and participation of top management group”, “The participation of BSC group”, and “The participation of middle management group” have positive effects on “The successful cascading the BSC”; (2) “The support and participation of top management group” has a positive effect on “Participation of BSC group” and “Participation of middle management group”; (3) “Participation of BSC group” has a positive effect on “Participation of middle management group”. Those results have contributed to affirming the direct and indirect effects among the top management team, middle management team, and the BSC team to the successful cascading the BSC.

5. The thesis has clearly defined the level of direct, indirect and integrated influences among “The support and participation of top management group”, “The participation of BSC group”, and “The participation of middle management group” to “The successful cascading the BSC” at VNPT-Vinaphone. Since then, the thesis has proposed a number of recommendations for the managers of VNPT-Vinaphone to have a reasonable basis for allocating time and resources in the cascading the BSC, contributing to the successful implementation of the BSC model in the enterprise.

**Conclusions and recommendations drawn from research results:**

Research model and research process on the influence of managers on the cascading the BSC in an enterprise can be used as a model to conduct similar studies with other stages of the BSC implementation process.

Some research directions may be followed:

1. Study the effect of top management group, middle management group and BSC group on other stages of the BSC implementation process at a specific organization or enterprise.

2. Study the effect of top management group, middle management group and BSC group on other stages of the BSC implementation process at a group of organizations or enterprises with the same characteristics of business management, in the same field. The general views on the participation and influence of the management groups on each stage of BSC implementation will contribute to the orientation for organizations or enterprises in the same field to successfully implement the BSC model.

 **Collective scientific instructors PhD Candidate**

**Assoc.Prof. Nguyen Thi Minh An Assoc.Prof. Nguyen Ngoc Son Le Thi Ngoc Diep**

**INFORMATION ABOUT THE PhD THESIS**

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