

DETERMINANTS AFFECTING THE SYSTEM ORGANIZATION OF THE MANAGEMENT ACCOUNTING OF THE COST FOR VIETNAM ENTERPRISES

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ABSTRACT

The research objective is to propose a model that has the factors affecting the system organization of the management accounting of the cost for Vietnam enterprises in the context of joining the Trans-Pacific Partnership (TPP). The research model is built on the basis of quantitative research analyst of Exploratory Factor Analysis (EFA) and multiple linear regression analysis and the data collected from 253 accountants in many different businesses. The study results showed that the initial proposed model explained 54.9 percent (Adjusted R Square = 0.549). In particular, factors that belong to the management functions of the enterprise is the most important of three factors, followed by factors related to technology and finally the contextual factors of business affecting the system organization of the management accounting of the cost for Vietnam enterprises.

In addition, the research results showed that there were 253 accountants who interviewed and answered about 46 questions that collected from 15/01/2015 to 15/10/2016. The researchers had analyzed Kaiser-Meyer-Olkin (KMO) Test for Sampling Adequacy, the result of KMO analysis used for multiple regression analysis. There are three factors, which included of factors following: Component 1 was Management functions of the enterprise (X1), Component 2 was Business Background and production cost (X2) and Component 3 was Technology (X3) which affecting the system organization of the management accounting of the cost for Vietnam enterprises with 5 percent significance level. The research results were processed from SPSS 20.0 software. The parameters of the model estimated by Least - Squares Method tested for the model assumption with 5percent significance level.

Keywords: *The management, accounting, cost, management accounting and LHU.*

Introduction

In Vietnam, companies exist to deliver products and services that generate revenues and provide a profit for the benefit of the owners. Revenues, costs and profits are the basic financial components of operating a business. They are the details that show on a company's income, or profit and loss, statement. To continue as an ongoing enterprise, a company must generate sufficient revenue to cover its costs and earn a profit.

In addition, the cost is always a large proportion of the number of transactions and the size of the transaction, including the direct costs of production, trade created indicators to indirect costs such as cost of sales; enterprise cost management; operating costs and financial expenses irregularities. Besides, the Cost-scale and large proportion of the management, accounting and recording of these transactions is also not a simple thing, easily lead to mistakes, confusion and fraud affecting the financial information of the enterprise. Moreover, costs have a direct impact on profitability indicators of the business and therefore indicators related to corporate income tax. This cost includes raw materials or wholesale inventory, supplies and direct labor. Your company also generates operating expenses, or selling, general and administrative expenses. These include, but are not limited to, marketing, rent, utilities, salaries, training and meals and entertainment. Additional costs include interest on any debt financing and income taxes. The above mentioned things and combination with the practical requirements of the management job, the authors had boldly chosen the theme: "*Determinants affecting the system organization of the management accounting of the cost for Vietnam enterprises*". As a paper for researching in the enhancing the effectiveness of the management accounting of the cost for Vietnam enterprises in the future.

Literature review

In organizations, theoretical situations (contingency theory) pointed out that there is no single organization that has high efficiency for all organizations. Theory suggests optimal structural changes over a number of factors such as strategic or organizational scale. Therefore, the optimal structure depends on these factors is called the situational factors (Child, 1973; D. S. Pugh & Hickson, 1976). There are many situations elements: strategy, scale, uncertainty about the task and the technology... These are the characteristics of an organization, reflecting the influence of the environment in where the organization works. Therefore, in order to operate effectively, the organizational structure should be consistent with the elements of the organizational situation and the environment. Thus, the organization is considered to be adapted to the environment of the organization.

Other researchers have analyzed the importance of the organization from operating in the country only to multinational activities to the organization's structure (Egelhoff, 1988; Ghoshal & Nohria, 1989; Stopford & Wells, 1973). This led to the adoption of such structural parts matrix region and regional products. Specifically, Egelhoff (1988) gave a formal theory of situations based on the required basic information processing.

Using the theoretical basis for analyzing situations system management accounting information is a current popular trends. During the process of formation and development, theoretical scenarios have been discussed in the aspects of behavior and organization of management accounting (Otley, 1980).

Since the mid 1980s there was a trend in production towards customized and new approaches to the organization of production, including control model JIT/TQM (Schönberger, 1986; Womack, Jones, & Roos,

1990). The pursuit of such strategies pose major challenges for management in strengthening the relations between the different parts of the functionality and new means to manage jobs (Bouwens & Abernethy, 2000; Kalagnanam & Lindsay, 1999). As organizations adapt to this development, they must ensure that the management accounting system is organization identical with the new control requirements (Chenhall, 2003).

Islam and Hu (2012) has pointed out the factors that influence the decisions of the organization. Additional studies evaluating the relationship between management accounting and information systems management accounting, research shows that the main problem of the model of management accounting is to match the performance characteristics of organizations.

Barfield, Raiborn, and Kinney (1994) suggest that the accounting information system costs will favor the provision of information for internal administration. Cost accounting analysis functions on the costs and profitability of the projects, processes or products in order to improve business efficiency.

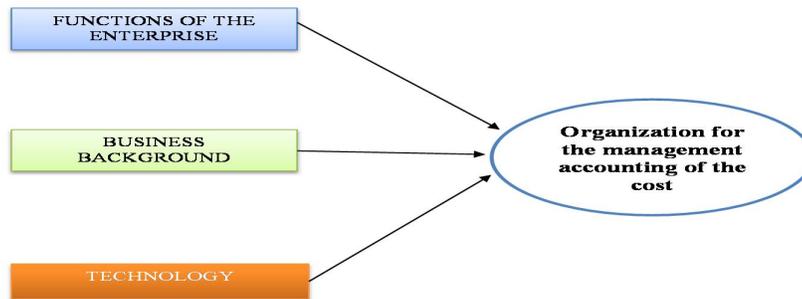
In the global competitive environment, Chang (2001) affirmed the accounting information systems play a key role in the effective organization of corporate governance. Referring to the content of the accounting information system, Laudon (2003) proposed determine the accounting information system as a whole including people, equipment (hardware), computer programs (software), data storage and data organization schemes, network connection and setup process information about the allocation and use of resources, the business situation for the user. Theoretical standpoint the situation, he said that the organization of information systems management accounting costs depend on the specific characteristics of each business and individual requirements of each department in an enterprise-wide system.

Methods of research

Cost management in accounting is a form of management accounting that is organization to help business owners predict how much business expenses. The purpose of this form of accounting is to avoid going over budget so that businesses can hold onto as much of their revenues as possible. If you would like to work in management accounting and you are trying to learn more about cost management and planning budgets, read on and find out what you need to know about cost management plans within the over-all business model. Besides, this study used of quantitative research methods to survey the factors affecting the system organization of the management accounting of the cost for Vietnam enterprises. The results obtained from quantitative research processed by SPSS statistical software version 20.0. Quantitative research methods describe and measure the level of occurrences based on numbers and calculations. Quantitative research is the collection of numerical data and exhibiting the view of relationship between theory and research as deductive, a predilection for natural science approach, and as having an objectivist conception of social reality. Therefore, this specific form of research uses the quantitative data to analysis.

After preliminary investigations, formal research is done by using quantitative methods questionnaire survey of 253 accountants that interviewed and answered about 46 questions from 15/01/2015 to 15/12/2016. The reason tested measurement models, model and test research hypotheses. Data collected were tested by the reliability index (excluding variables with correlation coefficients lower < 0.30 and variable coefficient Cronbach's alpha < 0.60), factor analysis explored (remove the variable low load factor < 0.50). The hypothesis was tested through multiple regression analysis with linear Enter method. In addition, the questionnaires were sent to 253 accountants, but it is obvious that there are different types of

enterprises. This also gives evidence to the fact that the results of the study can be generalized to portray the 253 accountants. The paper’s analysis and evaluation rely on the opinions of managers who are responsible for or related to the system organization of the management accounting of the cost for Vietnam enterprises. The Research Model was used following:



Research model for the factors affecting the Organization of the management accounting of the cost for Vietnam enterprises

Three factors have positive relation to the Organization of the management accounting of the cost for Vietnam enterprises.

Research results

Table 1: Descriptive Statistics for factors

Code	Independent variables	Dependent variable	Number of variables
BCKD	Business background		11
CN	Technology		15
CNQLCDN	Functions of the enterprise		14
TCKTQTCP		The Organization of the management accounting of the cost	6

(Source: The researcher’s collecting data and SPSS)

Table 1 showed that there are factors that are independent variables, one factor is dependent variable.

Table 2: Descriptive Statistics and Cronbach's alpha for the factors affecting the Organization of the management accounting of the cost for Vietnam enterprises

Code	Contents	Agreement level				
		1	2	3	4	5
A. Business Background						
BCKD1	Business areas that affecting the development and operational cost accounting system at the company	0	0	0	0	0
BCKD2	Macroeconomic situation that affecting the organization of operational cost accounting system at the company	0	0	0	0	0
BCKD3	The political factors have a strong impact on the organization of operational cost accounting system at the company	0	0	0	0	0
BCKD4	The cultural factor, powerful social organization that affecting the organization of operational cost accounting system at the company	0	0	0	0	0
BCKD5	Elements of international integration have a strong impact on the organization of operational cost accounting system at the company	0	0	0	0	0
BCKD6	The change in the law has a strong impact on the organization of operational cost accounting system at the company	0	0	0	0	0
BCKD7	Customers have a strong impact on the organization of operational cost accounting system at the company	0	0	0	0	0
BCKD8	The suppliers have a strong impact on the organization of operational cost accounting system at the company	0	0	0	0	0
BCKD9	The competitors have a strong impact on the organization of operational cost accounting system at the company	0	0	0	0	0
BCKD10	The state authorities have a strong impact on the organization of operational cost accounting system at the company	0	0	0	0	0
BCKD11	Financial institutions, credit has a strong impact on the organization of operational cost accounting system at the company	0	0	0	0	0
B. Technology						
CN1	The change in technology purchasing materials strong impact on the organization of operational cost accounting system at the company	0	0	0	0	0
CN2	Technological change in primary processing of raw materials a strong impact on the organization of operational cost accounting system at the company	0	0	0	0	0
CN3	Changes in storage technology materials strong impact on the organization of operational cost accounting system at the company	0	0	0	0	0
CN4	The change in the application of technology and inventory management materials strong impact on the organization of operational cost accounting system at the company	0	0	0	0	0
CN5	The change in production technology a strong impact on the organization of operational cost accounting system at the company	0	0	0	0	0
CN6	The change in finished goods warehousing technology a strong impact on the organization of operational cost accounting system at the company	0	0	0	0	0
CN7	The change in process technology product defects a strong impact on the organization of operational cost accounting system at the company	0	0	0	0	0
CN8	The change in technology in providing goods a strong impact on organization operating cost accounting system at the company	0	0	0	0	0

(Source: The researcher's collecting data and SPSS)

Table 2: continued

CN9	The change in technology marketing, media impact to the organization of operational cost accounting system at the company	0	0	0	0	0
CN10	The change in technology product warranty strong impact on the organization of operational cost accounting system at the company	0	0	0	0	0
CN11	The change in technology management software purchase significant impact on the organization of operational cost accounting system at the company	0	0	0	0	0
CN12	The change in technology management software of product produced a strong impact on the organization of operational cost accounting system at the company	0	0	0	0	0
CN13	The change in the accounting software technology a strong impact on the organization of operational cost accounting system at the company	0	0	0	0	0
CN14	The change in technology human resource management software strong impact on the organization of operational cost accounting system at the company	0	0	0	0	0
CN15	The change in technology customers management software a strong impact on the organization of operational cost accounting system at the company	0	0	0	0	0
	C. Management functions of the enterprise	1	2	3	4	5
CNQLCDN1	The managers of the company often require data search cost contract manufacturing, providing products	0	0	0	0	0
CNQLCDN2	The managers of the company often require data on the cost of purchasing for raw materials	0	0	0	0	0
CNQLCDN3	The managers of the company often require data on inventory costs, preservation and processing of materials	0	0	0	0	0
CNQLCDN4	The managers of the company often require data on product manufacturing costs	0	0	0	0	0
CNQLCDN5	The managers of the company often require data about product costs down, errors, defects	0	0	0	0	0
CNQLCDN6	The managers of the company often require data on the cost of marketing, advertising	0	0	0	0	0
CNQLCDN7	The managers of the company often require data on cost of sales, commissions ...	0	0	0	0	0
CNQLCDN8	The managers of the company often require data on costs and wages payable to workers	0	0	0	0	0
CNQLCDN9	The managers of the company often require data for reception, management	0	0	0	0	0
CNQLCDN10	The managers of the company often require data on depreciation	0	0	0	0	0
CNQLCDN11	The manager of the company often require data on the cost of renting premises, hired services	0	0	0	0	0
CNQLCDN12	The managers of the company often require data on prescription rates of cave hole	0	0	0	0	0
CNQLCDN13	The managers of the company often require data on work efficiency of each department at the company	0	0	0	0	0
CNQLCDN14	The managers of the company often require data on forecasted costs	0	0	0	0	0

(Source: The researcher's collecting data and SPSS)

Table 2: continued

	D. Organization for the management accounting of the cost	1	2	3	4	5
TCKTQTCP1	The company selected models of cost accounting management according to the characteristics of the business	0	0	0	0	0
TCKTQTCP2	The company has adjustment model of organization for the management accounting of the cost for the change of context, business environment	0	0	0	0	0
TCKTQTCP3	The management company pay much attention to the cost of identifiable information and internal security requirements of this information	0	0	0	0	0
TCKTQTCP4	The company of acquisition and processing that supplying management accounting information as required by the management level	0	0	0	0	0
TCKTQTCP5	The company that keeping up with changes of technology used in the production and sales	0	0	0	0	0
TCKTQTCP6	The company that keeping up with changes in technology used in the management and accounting	0	0	0	0	0

(Source: The researcher's collecting data and SPSS)

Table 2 showed there were 46 questions for the Organization of the management accounting of the cost for Vietnam enterprises. 1: Strongly disagreement; 2: disagreement; 3: Normal; 4: agreement and 5: Strongly agreement. The table 2 revealed that the result of the descriptive statistics and Cronbach's Alpha is very good following:

Cronbach's alpha is a measure used to assess the reliability, or internal consistency, of a set of scale or test items. In other words, the reliability of any given measurement refers to the extent to which it is a consistent measure of a concept, and Cronbach's alpha is one way of measuring the strength of that consistency. Besides, Cronbach's alpha is computed by correlating the score for each scale item with the total score for each observation (usually individual survey respondents or test takers), and then comparing that to the variance for all individual item scores.

The results showed that max value is 5, minimum is 1, mean is around 3.0 and Std. Deviation is around 1.0. And Std. Error is lower 1.00. Besides, the table 2 showed that the Cronbach's Alpha coefficient if the removal variables is more than 0.6. In addition, the correlation coefficient of the total variations is more than 0.3. We have the results following:

Scale "BUSINESS BACKGROUND" Alpha coefficient = 0.737 > 0.6; However with 5 variables BCKD1, BCKD2, BCKD6, BCKD10, BCKD11 correlation coefficient of total variation < 0.3; Should we type this variable from the variable follow-up study, the remaining variables are the total variable correlations > 0.3; so 6 variables observed in this scale are retained in the analysis of EFA.

Scale "TECHNOLOGY" Alpha coefficient = 0.863 > 0.6; However with 5 variables CN3, CN9, CN10, CN12, CN14 with correlation coefficients of total variable <0.3; Should we type this variable from the variable follow-up study, the remaining variables are the total variable correlations > 0.3; so 10 variables observed in this scale are held in the EFA analysis.

Scale "MANAGEMENT FUNCTIONS OF THE ENTERPRISE" Alpha coefficient = 0.904 > 0.6; However, there are four variables CNQLCDN3, CNQLCDN5, CNQLCDN7, CNQLCDN10 correlation coefficient of variation of the total < 0.3; Should we type this variable from the variable follow-up study, the remaining variables are the total variable correlations > 0.3; so 10 variables observed in this scale are held in the EFA analysis.

Scale "ORGANIZATION FOR THE MANAGEMENT ACCOUNTING OF THE COST" Alpha coefficient = 0.829 > 0.6; However there is one variable TCKTQTCP2 correlation coefficient of total variation < 0.3; Should we type this variable from the variable follow-up study, the remaining variables are the total variable correlations > 0.3; therefore 5 observed variables in this scale are held in the EFA analysis.

The research results showed that Kaiser-Meyer-Olkin Measure of Sampling Adequacy was statistically significant and high data reliability: KMO > 0.6. This result was very good for data analysis. The cumulative percent was statistically significant and high data reliability was > 60 percent. This Data is very good for the next analysis. Kaiser-Meyer-Olkin (KMO) Test is a measure of how suited your data is for Factor Analysis. The test measures sampling adequacy for each variable in the model and for the complete model. The statistic is a measure of the proportion of variance among variables that might be common variance. The lower the proportion, the more suited your data is to Factor Analysis. KMO returns values between 0 and 1. A rule of thumb for interpreting the statistic: KMO values between 0.8 and 1 indicate the sampling is adequate. KMO values less than 0.6 indicate the sampling is not adequate and that remedial action should be taken. Some authors put this value at 0.5, so use your own judgment for values between 0.5 and 0.6. KMO Values close to zero means that there are large partial correlations compared to the sum of correlations.

Table 3: The factors affecting the Organization of the management accounting of the cost for Vietnam enterprises

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.745 ^a	.555	.549	.52756

a. Predictors: (Constant), CN, BCKD&CPSX, CNQLCDN

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	.468	.238		1.970	.050		
1 CNQL (X1)	.538	.075	.482	7.168	.000	.462	2.163
BCKD&CPSX (X2)	.180	.058	.190	3.118	.002	.563	1.778
CN (X3)	.196	.068	.172	2.873	.004	.581	1.720

. Dependent Variable: TCKTQTCP: Y

(Source: The researcher's collecting data and SPSS)

Table 3 showed that regression analysis is a statistical process for estimating the relationships among variables. The research results showed that the factors affecting the Organization of the management accounting of the cost for Vietnam enterprises with 5 percent significance level.

Besides, table 3 showed that Adjusted R Square was statistically significant and high data reliability. In addition, Adjusted R Square reached 54.9 percent. The results showed that all t value > 2 was statistically significant and high data reliability. Besides, the regression coefficients were positive. This showed that the effects of independent variables in the same direction with the Organization of the management accounting of the cost for Vietnam enterprises. Besides, table 3 showed that Multicollinearity (MC): Variance Inflation Factor (VIF) and Tolerance are two measures that can guide a researcher in identifying MC. Before developing the concepts, it should be noted that the variance of the OLS estimator for a typical regression coefficient shown to be the following $VIF < 10$ ($1 < VIF < 10$). This showed that there was not Multicollinearity.

Conclusions and recommendations

Conclusions

Cost Management accounting is a profession that involves partnering in management decision making, devising planning and performance management systems, and providing expertise in financial reporting and control to assist management in the formulation and implementation of an organization's strategy. The research results showed that there were 253 accountants that interviewed and answered about 46 questions from 15/01/2015 to 15/12/2016. The researchers had analyzed Kaiser-Meyer-Olkin (KMO) Test for Sampling Adequacy, the result of KMO analysis used for multiple regression analysis. There are three factors, which included of factors following: Component 1 was Management functions of the enterprise, Component 2 was Business Background and production cost and Component 3 was Technology which affecting the system organization of the management accounting of the cost for Vietnam enterprises with 5 percent significance level.

Recommendations

Recommendation for Management functions of the enterprise

The research results showed that there is the most powerful element management functions of the enterprise in three factors, Vietnam enterprises want to build a system of management accounting costs further; accordingly, Vietnam enterprises should come first from the needs of the managers in business. Especially in the context of Vietnam joining the new agreement, many decisions will need the insights from management accounting system costs bring. Given the slow rate of management accounting in enterprises of Vietnam, this issue should be studied and implemented soon in order to bring benefits to the business as well as limiting the risks in production business of the Vietnam enterprises.

Recommendation for Business Background

The research results showed that there is the second powerful Business Background of the enterprise in three factors. Background factor of Business has a relatively low level of impact on organizational organization management accounting system cost (though not statistically significant). This again shows that the "primitive" by the application of general accounting management and cost accounting management in particular in Vietnam now. Are businesses aware of this work was disregarded. The next research we will clarify issues related to the technical organization of management accounting of the costs in these businesses in order to gradually change the cognitive perspective.

Recommendation for Technology

The research results showed that there is the finally powerful Technology of the enterprise in three factors. Although the measuring instruments are set up and used in most studies, but the questionnaire describes the factors that affect the system organization of the management accounting of the cost for Vietnam enterprises is still new. Therefore, the next job is the need to refine the measurement tools, exploring the relationship of the information system of management accounting of the costs and the use of such information managers. If the information is provided, but the management is not used, there is no reason to expect a causal relationship between these factors impact on the organization of cost accounting management. Vietnam enterprises should improve the technology management can also be defined as the integrated planning, organization, optimization, operation and control of technological products, processes and services, a better definition would be the management of the use of technology for human advantage.

Besides, Vietnam enterprises should improve the effectiveness of management accounting that is a profession that involves partnering in management decision making, devising planning and performance management systems, and providing expertise in financial reporting and control to assist management in the formulation and implementation of an organization's strategy.

Finally, this study was not only stopped to find out three factors that affecting the organization of management accounting of the costs but also have recommendations for improving the effectiveness of management accounting in the future. Moreover, the next research needs to expand to other factors which affecting the organization of management accounting of the costs. This makes research results that are more completely as well as survey more samples in other places of Vietnam.

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