

Factors Affecting The Use Of Management Accounting Information In Vietnam: Empirical Evidence Of Behavior Models

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Abstract

Management accounting information plays an increasingly important role in planning, making decisions, and controlling business activities of managers in the context of the global economy being deeply and widely integrated. This article aims to evaluate the factors affecting the use of management accounting information in Vietnamese enterprises with a behavioral model including 4 factors: Usefulness, Ease of use, Convenience, and Influence from others; 2 control variables are the number of years of establishment and the size of the enterprise. Research data is collected from 143 managers and accountants in enterprises in the North of Vietnam. The research results show that there are only 3 factors that have a positive influence on the use of management accounting information by managers in this enterprise, which are "Usefulness", and "Convenience" and "Influence from others" and 01 control variable for the number of years of establishment of the enterprise. The research results explain 42.5% of the impact of these factors on the use of management accounting information by managers, as a basis for recommendations to promote the role of management accounting information in Vietnamese enterprises.

Keywords: Behavioral models; Management accounting information; Using management accounting information.

1. INTRODUCTION

Along with the deepening integration, businesses have to face issues related to sustainable development and are affected by factors such as globalization, technological progress, market competition, changing management, and funding constraints... For businesses to survive and stay sustainable, they need to take into account financial information as well as non-financial information. Since then, management accounting has played an increasingly important role as an effective management tool to support managers in the process of performing management functions (Alvarez et al., 2019). Management accounting (MA) provides information for managers to use within the business, helping managers perform three important activities, which are planning, control, and decision-making. (Weygandt et al., 2020). However, because the majority of Vietnamese enterprises are small and medium-sized enterprises, Vietnamese business managers still do not appreciate the management accounting information provided (Vo K.T., 2013; Nghiem V.L., 2014).

Research on factors affecting the use of management accounting information in Vietnamese enterprises has been studied by many scholars. Some recent studies such as Tran N.H. (2016) surveyed 186 enterprises about the factors affecting the application of management accounting in Vietnamese enterprises, including Enterprise size, Cost of organizing management accounting, Corporate culture, Qualification of accountants in enterprises, Enterprise strategy, State ownership level, Market competition level, Perception of business owners. Phi Anh (2016) surveyed 220 medium and large enterprises in Vietnam with factors such as level of management decentralization, company size, financial constraints, and requirements of external stakeholders. external factors, knowledge and experience of managers, business environment factors, and industry characteristics. Tran T.Y. (2017) conducted a study on the application of management accounting in 90 enterprises in Binh Dinh province with 03 factors: Perception of the usefulness of managers with management accounting technical tools; Qualifications of corporate accountants; and Size of the enterprise. Le O. T. T. et al. (2019) surveyed 120 Vietnamese enterprises in the fields of production, trade, and services,

including Enterprise size; Enterprise culture; Organizational structure of enterprises; technology; and human resources. Hung Nguyen Quoc and Oanh Thi Tu Le (2020) conducted a study to determine the factors that affect the intention to apply management accounting in Vietnamese enterprises with 542 valid votes from accountants and directors according to the model acceptance and use of technology (UTAUT). Dao N. H. (2023) used the Theory of planned behavior to analyze the impact of factors affecting the use of management accounting information in Vietnamese commercial and service enterprises with 04 factors that have a positive impact on the use of management accounting: Decentralization of the use, Awareness, usefulness, Qualification of accountants, Quality of information.

Studies on factors affecting the use of management accounting information by Vietnamese enterprises have been carried out a lot in the last 5 years. Although the authors use different theoretical bases and different subjects, in general, the studies are conducted through quantitative methods, measuring the influence of factors on the using management accounting (cost management accounting, strategic management accounting). The scope of the above studies is selected according to a certain industry or area, so the research results are for reference and suggestion within a certain range. Up to now, there have not been studies evaluating the impact on the use of management accounting information according to the extended rational action theoretical model with the factors of usefulness, ease of use, convenience, and influence from others as well as considering the influence of the number of years of establishment and the size of enterprises in enterprises in the North of Vietnam.

Therefore, the research purpose of the authors is (i) to understand the factors that affect the use of management accounting in enterprises in the North of Vietnam; (ii) to recommend some measures to promote Vietnamese enterprises to effectively use the provision of accounting information for managers for decision making. Apart from the introduction, the rest of this paper is arranged as follows: Part 2 is the theoretical basis and hypotheses. Section 3 presents research methods, sampling procedures, data collection, and measurement of observed variables. Part 4 is the results of data

analysis according to the proposed model. Section 5 ends by summarizing the findings and conclusions.

2. THEORETICAL FRAMEWORK AND HYPOTHESES

Behavioral theoretical model

Many theories are used to study personal consent to the use of information, typically the Theory of Reasoned Action (TRA) and the Theory of Technology Acceptance Model-TAM). These models are considered to be effective in predicting the attitudes and intentions of information users.

Theory of Rational Action TRA was first introduced by Ajzen and Fishbein (1975) and includes 2 factors namely "Attitude" and "Subjective Criterion" with the consideration of cognitive aspects of behavior, assumptions, and assumptions. Human behavior is controlled by reason. Intention to act is related to the individual's willingness to perform a particular behavior and is influenced by two factors, namely "attitude" and "subjective norm". This theory is applied to research in different fields such as health, business, information technology, management... Action intentions are affected by attitudes and subjective standards, in which, attitude is an individual's perception when using information, while subjective criteria are considered as the influence of social environment, family, and friends on the behavior of using information. Fishbein and Ajzen (2010) argue that the TRA model is the most suitable model for assessing individual behavior, but it is necessary to add the influence of the environment.

Inheriting from the TRA model, the TAM Technology Approval model was first studied and introduced by Davis (1989). This model is more specific than the "Attitude" factor which is detailed into "Perceived usefulness" and "Perceived ease of use" and does not use the factor "Subjective criteria" to assess the impact of The influence of social factors on the attitude of individuals to use information. The TAM model is widely used to evaluate the user's acceptance of information and to explain the user's behavior by assessing the impact of the information on the user in terms of trust and attitude. degree and intention. Attitudes towards use can be positive or negative with the information. The TAM model is more applicable than the TRA model because it explains cases where individuals may not like

but still use information because of perceived usefulness (bringing better results).

Behavioral research that uses TRA and TAM models is in many fields such as social psychology (Buttle & Bok, 1996; Kalafatis et al., 1999), business management (Hillenbrand et al., 2013), and marketing (Komiak & Benbasat, 2006; Walsh et al., 2006; Nguyen & Vy, 2023), in organizational behavior (Van Breukelen et al., 2004)... The results of these studies have not only brought useful suggestions in the practice of the above fields, but also suggested a variety of scales, factors for theoretical overview for later research to be inherited.

Behavioral Models and Accounting

For the accounting field in general, behavioral models were also flexibly applied. Solomon Jeremiah (2017) studies external control factors that affect the behavior of managers to improve the business environment toward social responsibility and sustainable development. Omoteso and Yusuf (2017) study the intention to improve environmental behavior from external factors in ensuring the provision of information about the social responsibility of multinational companies towards the host country. Jeremiah and Etim (2019) study sustainability information accountability to improve the environment of corporations.

There are also many scholars doing research in Vietnam. Nguyen V. G. (2017) researched the factors affecting the application of management accounting in small and medium-sized enterprises in Ho Chi Minh City, including 6 factors: Perception of business owners, business strategy, and scale. enterprise; Corporate culture; Accounting staff qualifications; Management accounting organization expenses. Tran T. Y. (2017) conducted a study on the application of management accounting in 90 enterprises in Binh Dinh province with 03 factors: (i) perception of the usefulness of managers with technical tools. international accounting techniques; (ii) qualifications of corporate accountants; (iii) the size of the enterprise. These factors are positively related to the ability to successfully apply management accounting. Tran N. H. (2016) surveyed 186 enterprises about 07 groups of factors affecting the application of management accounting in Vietnamese enterprises, which are: Enterprise size, Cost for organizing

international accounting, Enterprise culture, Qualifications of accounting staff in enterprises, Enterprise strategy, State ownership level, Market competition level, Perception of business owners. Hung and Oanh (2020) have studied the factors affecting the intention to use management accounting in Vietnamese enterprises, including (1) expected results; (2) expected effort; (3) perceived reliability; and (4) subjective norm. Dao N. H. (2023) analyzes the impact of factors affecting the use of management accounting information in Vietnamese commercial and service enterprises using the Theory of planned behavior. The results showed that the Decentralization of use, Awareness, usefulness, Qualification of accountants, and Quality of information have a positive impact on the use of management accounting.

Thus, the theory of TRA can be used as a starting point to understand the factors affecting the behavior of using the information in general and using management accounting information of managers in particular. Take action using information based on intent to act. Intention to act is affected by attitude and subjective criteria, in which, attitude is how the individual manager feels when using information while subjective criterion is considered as the influence of social environment. association, family, and friends to the use of management accounting information. Intention to use information represents a person's willingness to perform a certain behavior. The TAM model clarifies the perception of the usefulness of expressing managers' beliefs about the information provided by management accounting, which will improve their operating results. Perceived ease of use shows that administrators can grasp management accounting information without effort or understanding, bringing efficiency to work. The evaluation of the usefulness and ease of use is very suitable for the management's use of information such as information that meets expectations, is quick, timely for decision-making, easy to understand, etc. In this study, we combined two modified behavioral models TRA and TAM to evaluate the factors affecting the behavior of managers using management accounting information. The usage factors are "Usefulness", "Ease of use", "Convenience" and "Influence from others". In addition, when considering the characteristics of management accounting information, we add variables on

the characteristics of enterprises such as size, and number of years of establishment to assess the influence of these factors on administrators' use of information.

The hypotheses are as follows:

Hypothesis H1: The higher the perceived usefulness of management accounting information, the higher the use of management accounting.

Hypothesis H2: The higher perceived ease of use of management accounting information will increase the use of management accounting.

Hypothesis H3: The higher the perceived convenience of management accounting information, the higher the use of management accounting.

Hypothesis H4: The higher the influence of others on management accounting information, the higher the use of management accounting.

Hypothesis H5: Enterprises with a high number of years of establishment will use management accounting more.

Hypothesis H6: Larger enterprises will use management accounting more.

From the above hypothesis, the author proposes a research model according to Figure 1.

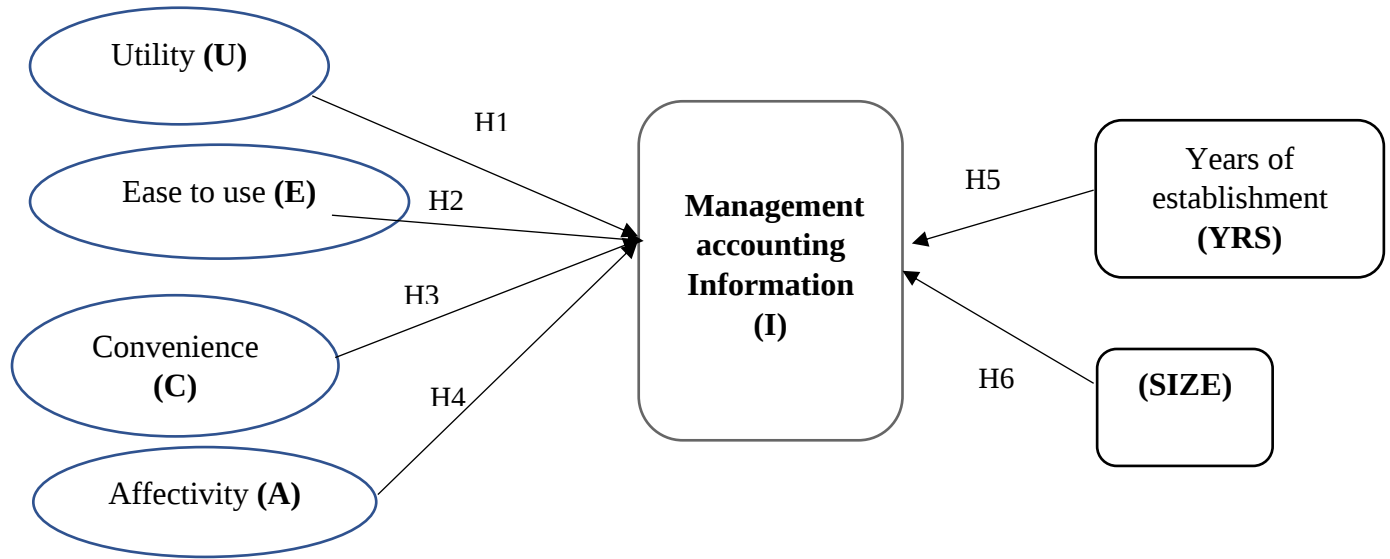


Figure 1. Proposed research model

(Source: Prepared by the authors, 2023)

3. RESEARCH METHODS

Description of the scale

In this study, we use a quantitative method through a survey sent via email to business managers and accountants in businesses in the North of Vietnam. To clarify the hypothesis from H1 to H4, we built the questionnaire according to the 5-level Likert scale, from 1 strongly disagree to 5 strongly agree. To clarify hypotheses H5 and H6, we collect information on the number of years of establishment and the size of the enterprise in terms of the number of employees. Therefore, the questionnaire is divided into 3 main contents: (i) Enterprise information; (ii) The factors affecting the use of management accounting information; (iii) Respondent information. The model's variables inherit the scales of previous studies by Venkatesh et al. (2003), and Hung and Oanh (2020). The details of the questionnaire's scale are shown in Table 1.

Table 1. Scale summary

No.	Scale	Encode	Number of items
1	Usefulness	U	04

2	Ease to use	E	03
3	Convenience	C	05
4	Affectivity	A	03
5	Management accounting Information	I	06
6	Years of establishment	YRS	03
7	Size	SIZE	03

(Source: Prepared by the authors, 2023)

Data collection and analysis

The stages of data collection and analysis are performed as follows:

First, we built a test questionnaire on Google Docs, sent to 5 people who are researchers; Enterprise administrators, and accountants to assess the relevance and understanding of the questions. Edit according to the feedback received to complete the survey.

Next, we send the official survey to accountants and business managers via email and hard copy. The study uses convenience sampling by sending survey respondents to friends, relatives, and partners...

Next, we collect, process, and clean the data. The total number of votes sent out is 200, and the number of votes collected is 145, After filtering and cleaning the data, we get 143 valid votes for analysis.

Finally, we analyze the data on SPSS 22 software with descriptive statistics about survey subjects; Check exploratory factor information; Reliability assessment; Regression analysis to determine factors, and test the model.

Details of respondents to the survey, out of a total of 143 people, most of them are female (91; 63.6%); The most age group is under 30 (101; 70.6%), followed by 30-30 (37; 25.9%). Regarding job positions, accountants accounted for the majority (69; 48.2%). In terms of experience, most of them are over 5 years (81; 56.6%). Statistics on survey subjects showed

that subjects had suitable experience and job positions for data collection. Statistics on enterprises are shown in Table 2.

Table 2. Characteristics of surveyed enterprises

Characteristics		No = 143	Percentage (%)
Years of establishment	< 5 yrs	109	76.2
	5-10 yrs	8	5.6
	>10 yrs	26	18.2
Number of labors	< 100 people	121	84.6
	100 - 200 people	9	6.3
	> 200 people	13	9.1
Industries	E-commerce/Service	104	72.7
	Finance	6	4.2
	Agriculture	2	1.4
	Industry	16	11.2
	Health, education	9	6.3
	Construction	6	4.2
Total		143	100%

(Source: Prepared by the authors, 2023)

Table 2 describes the characteristics of the surveyed enterprises. In terms of the year of establishment of enterprises, the majority of enterprises from less than 5 years old is 109 (76.2%), followed by enterprises over 10 years old 26 (18.2%), and enterprises from 5 to 10 years account for a low percentage. the most (5.6%). In terms of the number of employees, small-scale enterprises with fewer than 100 employees accounted for the majority with 121 enterprises (84.6%), followed by over 200 people (9.1%), enterprises with 100 to 200 people accounting for the majority of employees. 6.3%. In terms of business fields, enterprises mainly operate in the field of trade and services 104 enterprises (72.7%); closely followed is the industrial production sector with 16 enterprises (11.2%). Enterprises in the fields of construction, finance, healthcare, education, and agriculture account for a negligible

proportion. The surveyed enterprises with the above characteristics are typical for Vietnamese enterprises when the majority of enterprises are small and medium-sized, young age, and mainly trade and service businesses (OECD, 2021), therefore, they are representative of Vietnamese enterprises and suitable for analysis.

4. RESEARCH RESULTS

Evaluate the reliability of the scale

Evaluate the reliability of the scales to reflect the close correlation between the observed variables in the same factor. According to Hair et al. (2021), variables with an item-total correlation of less than 0.3 will be eliminated and the scale is accepted for analysis in the next steps when there is reliability. Cronbach Alpha from 0.6 and up. The groups that need to perform the reliability assessment include U, E, C, A, and I. The results are shown in Table 3.

Table 3. Reliability of the scale

Items	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Usefulness (U), alpha = 0.920				
U1	11.64	4.992	.835	.722
U2	11.72	5.048	.830	.739
U3	11.72	5.175	.835	.712
U4	11.76	5.380	.762	.615
Ease to use (E), alpha = 0.870				
E1	6.80	1.764	.731	.538
E2	6.96	1.646	.801	.644
E3	6.92	1.649	.771	.607
Convenience (C), alpha = 0.877				
C1	13.91	6.125	.662	.441
C2	13.92	5.973	.699	.492
C3	13.93	6.192	.733	.543
C4	13.91	5.942	.722	.529
C5	13.98	6.091	.702	.500

Affectivity (A), alpha = 0.779

A1	7.27	1.732	.626	.418
A2	7.26	1.658	.666	.457
A3	7.27	1.464	.576	.335

Management accounting information (I), alpha = 0.914

I1	14.34	6.520	.734	.577
I3	14.54	6.166	.856	.802
I4	14.45	6.264	.831	.772
I5	14.85	6.511	.713	.563
I6	14.66	6.210	.769	.620

(Source: Prepared by the authors, 2023)

When analyzing reliability (Table 3), the dependent variable "Using management accounting information" with observed variable I2 has a total correlation coefficient of less than 0.3, so it is excluded. After re-analysis of reliability, Cronbach's Alpha coefficient > 0.6 and total correlation coefficient are satisfied > 0.3, ensuring the reliability of the factor group.

Exploratory factor analysis

To check whether the data are eligible for EFA factor analysis, the study conducted the KMO test and Bartlett's test. The number of observed variables included in the analysis is 15. The results show that the KMO test value is 0.883 and the significance level of Bartlett's test is $0.000 < 0.05$, reflecting the factor analysis method used in this study. is suitable. Performing the method of factor extraction PCA (Principal Component Analysis) with the independent variables according to Eigenvalue standard greater than 1, the analysis results show the results with 3 factors generated from the original data with the total variance. extracted by 65,906, this figure reflects the 3 factors drawn to explain 65.906% of the change of the dependent variable.

Table 4. Exploratory factor analysis

Cod	Convenience (CE)	Usefulness (U)	Affectivity (A)
C3	.811		

E2	.801	
E3	.772	
C4	.644	
C2	.630	
E1	.628	
C1	.627	
C5	.602	
U1		.868
U2		.867
U3		.852
U4		.747
A1		.757
A3		.753
A2		.739

(Source: Prepared by the authors, 2023)

After analyzing exploratory factors, with the initial 4 factors as “1. Usefulness”, “2. Ease of use”, “3. Convenience”, and “4. Influence from other people”, observed variables have changed. The observed variables of the 2nd and 3rd groups were combined into a new group with 8 observed variables (Table 4). Because this group has 5 observed variables of group 3 “Convenience”, we named the group “Convenience”. Specifically, 3 new factors:

- Group 1 “Convenience” (CE): 8 observed variables.
- Group 2 “Usefulness” (U): 4 observed variables.
- Group 3 “Influence from others” (A): 3 observed variables.

With the change of factor groups, the adjusted research hypotheses are as follows:

Hypothesis H1: The higher the perceived usefulness of management accounting information, the higher the use of management accounting.

Hypothesis H2: The higher the perceived convenience of management accounting information, the higher the use of management accounting.

Hypothesis H3: The higher the influence of others on management accounting information, the higher the use of management accounting.

Hypothesis H4: Enterprises with a high number of years of establishment will use management accounting more.

Hypothesis H5: The larger the enterprise, the more management accounting will be used.

Regression analysis

The results of the regression analysis are presented in Table 5, the regression results show the level of impact of the factors on the "Application of management accounting", specifically as follows:

Table 5. Multiple Regression Analyses

Factors	B	t-Sig.	Tolerance	VIF	F-Sig.	Adjusted R Square
(Constant)	.894	.001				
Affectivity (A)	.351*	.000	.702	1.425		
Usefulness (U)	.184*	.001	.710	1.409		
Convenience (CE)	.168**	.034	.623	1.604	0.000	0.425
YRS	.105**	.026	.750	1.333		
SIZE	-.076	.203	.794	1.260		

N=143; *P<0.01; **P<0.05

B: Unstandardized Coefficients

(Source: Prepared by the authors, 2023)

According to the regression results, "The use of management accounting information" is affected by three factors: "Usefulness", "Convenience" and "Effectiveness of the environment". The adjusted explanatory coefficient of the model is 0.425, reflecting that these factors explain 42.5% of the dependent variable. The significance level of the model fit test - F-test is less than 0.05, indicating that the regression analysis model is suitable. The intercept coefficients and the regression coefficients of the independent variables are all statistically significant because the test significance level of these coefficients - t-test are all less than 0.05. The Tolerance coefficients of the independent variables are all greater than 0.1 and the VIF coefficients of the independent variables are all less than 2, so it can be confirmed that the model does not have multicollinearity.

Thus, the linear regression model reflects the level of impact of the factors on the application of management accounting managers is shown as follows:

$$I = 0.894 + 0.351 * A + 0.184 * U + 0.168 * CE + 0.105 * YRS$$

5. DISCUSSION

From the adjusted research model, the results of testing 4 hypotheses (out of a total of 5 hypotheses) supported by the research are:

H1: The higher the awareness of the usefulness of management accounting information of managers, the higher the application of management accounting will be.

H2: The higher the manager's perception of the convenience of management accounting information, the higher the application of management accounting will be.

H3: The higher the influence of others on management accounting information, the higher the application of management accounting in Vietnamese enterprises.

H4: Enterprises with a high number of years of establishment will use management accounting more.

The above results show that Influence from others has the strongest and most positive impact on the application of management accounting, with a confidence level of 95%. This shows that the more managers are affected by the surrounding environment such as partners, important objects, or accountants, the more positive attitudes they have to use management accounting information. This conclusion is consistent with the statements in behavioral theory models such as the theory of rational action (TRA); the Technology Acceptance Model (TAM) and the research results of Phi Anh (2016), and Hung and Oanh (2020).

Perceiving the usefulness of management accounting information has the second strongest and most positive impact on the use of management accounting information. Recognizing the role of management accounting information in operating and making decisions will help managers actively use management accounting information. This result is consistent with previous studies by Tran T. Y (2017), Tran N. H. (2016), Nguyen V. G. (2017), Hung and Oanh (2020), and Dao N. H. (2023). Thus, to motivate managers to use management accounting information, it is necessary to strongly influence their perception of the effectiveness and usefulness of management accounting.

The convenience of using management accounting information has the third positive impact on the use of management accounting by managers. Administrators understand that the information will be convenient in operating and increasing the level of use. To increase the ease of application of management accounting information for managers, accountants need to present necessary information in an easy-to-understand way, focusing on its nature for easy acceptance by managers. This result is completely consistent with reality as well as research results on factors affecting the use of Tran T. Y (2017), Tran N. H. (2016), Hung and Oanh (2020).

The number of years of establishment is a factor that positively affects the use of management accounting information by managers. In enterprises with many years of establishment, managers will pay more attention to and use management accounting information. This is also consistent with the reality of Vietnamese enterprises when they have established a solid

reputation in business activities over the years, the more they care about protecting the achievements they have built. The use of management accounting information tools will help them make decisions in a timely, proactive, and reliable manner. This result is consistent with the study of Phi Anh (2016) and Tran N. H. (2017).

Thus, the study has explained 4 out of 5 hypotheses about the factors affecting the behavior of using management accounting information of managers. However, the study has not found the influence of enterprise size on the use of management accounting information. This result is contrary to the findings of Phi Anh (2016), Tran T. Y (2016), and Le et al. (2019). This may be a limitation from the fact that the collection of research samples is not large enough to suggest more findings for further related studies.

6. CONCLUSION

Based on the theoretical behavioral model TRA and TAM, the study has evaluated 04 groups of factors that affect the use of management accounting information in enterprises in the North of Vietnam. The groups that have a positive impact on the use of management accounting information by managers in these enterprises in decreasing order of magnitude are (1) Influence from others, (2) Perception of usefulness, (3) Perception of convenience, (4) Number of years of establishment of the enterprise. Research results explain 42.5% of the impact of these factors on the use of management accounting information by managers. Although the study has not yet explained the impact of firm size on managers' use of management accounting information, this has also suggested further research in applying behavioral theoretical models to evaluate the use of management accounting information.

The results of the study contribute to supplementing evidence to improve the use of management accounting information for managers, thereby enhancing the role of management accounting information in the management and decision-making of managers. Based on the research results, Vietnamese enterprises will have a more scientific basis to improve the use of management accounting information such as increasing the awareness of managers and improving the level of information provision of accountants as well. such as

building the habit of using information instead of personal experiences. This study will also be a suggestion for Vietnamese training institutions to provide training content on management accounting as well as short courses for enterprises to improve their understanding of using management accounting information. In addition, this study complements the existing review literature related to factors affecting the use of management accounting information according to behavioral models considering the size and number of years of establishment.

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