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FACTORS AFFECTING THE APPLICATION OF RESPONSIBILITY ACCOUNTING: A CASE STUDY IN AUTOMOBILE MANUFACTURING ENTERPRISES IN VIETNAM

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This study aims to determine and assess the influence of factors on the application of responsibility accounting (RA) in automobile manufacturing enterprises in Vietnam. The findings show that the application of RA is influenced by 7 factors, in which 6 factors have a positive impact, including: (1) Management decentralization, (2) Company size, (3) Manager's educational background and awareness, (4) Accountant qualifications, (5) Application of information technology, (6) Enterprise characteristics and one factor that has a negative influence is the level of competition. Based on the research results, the study has proposed recommendations to improve and further promote the application of RA in automobile manufacturing enterprises in Vietnam.

Keywords: Responsibility accounting, Influencing factors, Automobile manufacturing enterprises

JEL Classifications: M40, M41

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1. Introduction

Nowadays, in the context of strong trend of globalization, international economic integration has become an inevitable trend in almost countries in the world. As a result, the level of competition among enterprises is becoming increasingly fierce not only in the country but also in the regional and global markets. At that time, if businesses want to survive and develop, they must continuously improve their internal performance and their competitiveness. Businesses have realized that for optimal decision-making in the business operating process, they should rely on effective management tools. Among them, the one that is suitable in the new stage is responsibility accounting (RA) (Tran, 2015).

RA has been studied and applied in enterprises for more than 70 years in the world. Research findings show that RA has made a significant contribution to the success of businesses operating in different fields around the world, such as manufacturing (Lin and Yu, 2002), bank industry (Pajrok, 2014), and healthcare services (Nyakuwanik et al., 2012). However, not all businesses, countries can successfully apply RA. In Vietnam, after more than 15 years of research and application of RA, there is still quite a big gap. This problem motivates the researchers focus on considering and evaluating the impact of external and internal factors leading to this situation. Compared with Vietnamese manufacturing enterprises in general and companies of the automobile industry in particular, automobile manu-

facturing enterprises have many specific factors such as large investment capital, advanced, complicated production technology including many stages, so there are responsibility centers stratified in the enterprise as well as requires cost control to each stage. Therefore, it is suitable for the research and application of RA.

This article aims to identify and assess the influence of factors affecting application of RA in automobile manufacturing enterprises in Vietnam. From analysis presented, the study makes recommendations to improve and further promote the application of RA in enterprises.

The paper is structured as follows. The next section presents theoretical framework, research overview, research model and hypotheses. The third section is research methods, followed by results and discussions. Finally, the recommendations are presented in the last section.

2. Theoretical framework, research overview, research model and hypotheses

2.1. Theoretical framework

Three theories were used as the basis for this study: Agency theory, contingency theory and diffusion of innovations theory.

Agency theory is based on the separation between shareholders, 'the principals', and managers, 'the agents', when applied to RA, the formation of responsibility centers is also based on the separation of special functions among managers in enterprises. The establishment of responsibility centers is also closely tied to the organization size, the operational complexity, and the qualifications of managers who are capable of taking on decentralized responsibilities. Thus, according to this theory, management decentralization, manager's educational background and awareness, company's size and enterprise's characteristics are the major factors affecting the implementation of RA in the enterprises.

According to contingency theory, the RA application in businesses depends on industrial characteristics, production technology, organizational structure, size, and the organizational strategy in each stage, suitable with internal and external environment in which the enterprise is operating. Thus, the theory indicates two groups of factors that have an impact on the implementation of RA: internal fac-

tors and external factors. The internal factors include management decentralization, enterprise's characteristics, company size, manager's educational background and awareness, accountant qualifications, cost of the RA organization. The external factors include application of information technology, legal environment and competition

Regarding diffusion of innovations theory, Attewell (1992) clarified four factors influencing the decision to adopt innovation: company size, company profits, innovation champions and corporate attributes. RA is a new technique of management accounting (IFAC, 1998). Therefore, the study of the impact of business's internal factors on the RA application should also be considered. This theory proposes four factors that influence the RA application in firms including: (1) the size of the business; (2) manager's educational background and awareness; (3) Technology (including production technology and information technology application) and (4) Financial capability related to the cost of organizing the RA.

2.2. Research overview

Based on previous studies, it is possible to generalize some major factors affecting the implement of RA in enterprises as the Table 1 below.

2.3. Research model and hypotheses

Based on the above theories along with Table 1, the theoretical research model on factors affecting the application of RA in enterprises can be summarized in Figure 1:

With the above – mentioned research model, 9 hypotheses are stated as follows:

H1: Management decentralization has a positive influence on the application of RA in automobile manufacturing enterprises in Vietnam.

H2: Company size has a positive influence on the application of RA in automobile manufacturing enterprises in Vietnam.

H3: Manager's educational background and awareness have a positive influence on the application of RA in automobile manufacturing enterprises in Vietnam.

H4: Accountant qualifications have a positive influence on the application of RA in automobile manufacturing enterprises in Vietnam.

Table 1: Factors affecting the application of RA in enterprises

No	Factors	Authors
1	Management decentralization	Vogel (1962), Gordon (1963), Belkaoui (1981), Anderson (1995), Atkitson et al. (1997), Casey et al. (2008), Fowzia (2009), Fowzia (2011), Smith et al. (2012), Nguyen (2015), Ngo and Vu (2017), Ngo and Ngo (2018), Tran and Ly (2018), Huynh and Ta (2018), Bui (2019) , Ma and Tran (2019), Cao (2020), Nguyen et al. (2019), Nguyen (2020), Nguyen et al. (2020).
2	Company size	Nowak (2000), Zimnicki (2015), RaJan (2011), Kamilah (2012), Quesado et al. (2016), Alshormaly (2013), Tran (2015), Ngo and Ngo (2018), Le and Pham (2018), Huynh and Ta (2018), Ma and Tran (2019), Cao (2020), Tran et al. (2020).
3	Manager's educational background and awareness	Gordon (1963), Belkaoui (1981), Holmes và Nicholls (1989), Nyakuwanika (2012), ShiXian (2014), Pajrok (2014), Mohammad (2014), Koske and Muturi (2015), Tran (2015), Ngo and Vu (2017), Le and Pham (2018), Tran and Ly (2018), Ngo and Ngo (2018), Huynh and Ta (2018), Ma and Tran (2019), Nguyen and Le (2019), Nguyen (2019), Cao (2020), Tran et al. (2020), Nguyen et al. (2020).
4	Accountant qualifications	Haldma va Laats (2002), Alomiri (2003), Ismail and King (2007), <i>McChlery et al. (2004)</i> , Nyakuwanika et al. (2012), Nawaiseh et al. (2014), <i>Ern et al. (2016)</i> , Nguyen (2015), Tran and Ly (2018), Le and Pham (2018), Huynh and Ta (2018), Ma and Tran (2019), Nguyen and Le (2019), Nguyen (2019), Nguyen et al. (2020).
5.	Enterprise's characteristics	Nowak (2000), Venkatrathnam and Reddy (2008), Fowzia (2011), Bui (2019) , Nguyen et al. (2019).
6	Legal environment	Nguyen (2015), Bui (2019) , Nguyen et al. (2019).
7	Competition	Cooper (1998), Ahmad (2012), Le and Pham (2018), Cao (2020).
8	Cost of organization RA	Dao (2015), Huynh and Ta (2018), Ma and Tran (2019), Cao (2020).
9	Application of information technology	Chang (2001), Ma and Tran (2019)

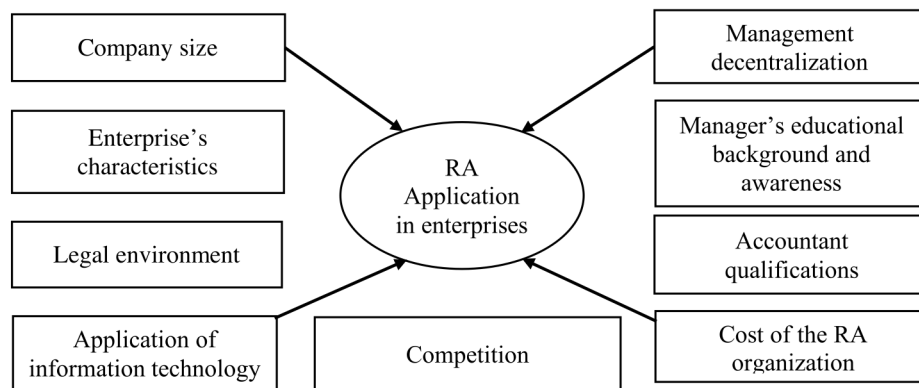
(Source: Authors synthesized)

H5: Competition has a positive influence on the application of RA in automobile manufacturing enterprises in Vietnam.

H6: Firm's characteristics have a positive influence on the application of RA in automobile manufacturing enterprises in Vietnam.

H7: Cost of the RA organization has a positive influence on the application of RA in automobile manufacturing enterprises in Vietnam.

H8: Application of information technology has a positive influence on the application of RA in automobile manufacturing enterprises in Vietnam.



(Source: Authors synthesized)

Figure 1: Theoretical research model on factors affecting the application of RA in enterprises

H9: Legal environment has a positive influence on the application of RA in automobile manufacturing enterprises in Vietnam.

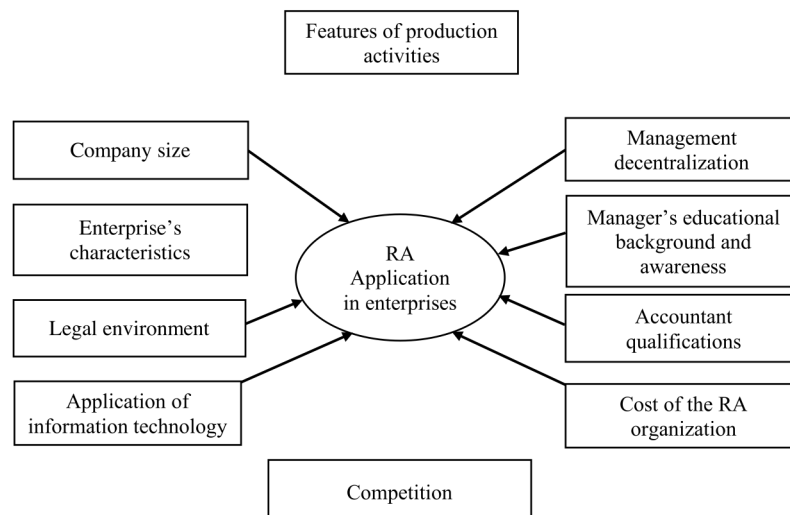
3. Research methods

3.1. Qualitative research methods

Qualitative research methods were used to design questionnaires, adjust and supplement independent variables in order to build scales of factors affecting RA in automobile manufacturing enterprises in Vietnam. After in-depth interviews with 8 experts and group discussions, the study added 01 factor "Specific of production activities" affecting

the application of RA in automobile manufacturing enterprises in Vietnam. Therefore, a new research model on factors affecting the application of RA in automobile manufacturing enterprises in Vietnam has shown in Figure 2 below:

On the basis of the empirical research model given, in addition to testing the 9 above hypotheses, the research propose 01 additional hypothesis: "Features of production activities have a positive influence on the application of RA in automobile manufacturing enterprises in Vietnam".



(Source: Authors synthesized)

Figure 2: Empirical research model on factors affecting the application of RA in automobile manufacturing enterprises in Vietnam

3.2. Quantitative research method

Based on the research model built in the qualitative research, the quantitative research method was used to test the proposed hypotheses and evaluate the influence of the factors on the application of RA in the automobile manufacturing enterprises in Vietnam

3.2.1. Building variables and scales

The variables are identified and coded in Table 2 as follows:

4. Research results and discussions

4.1. Reliability analysis of scales

Cronbach Alpha coefficient analysis technique is used to test the reliability of scales for 10 independent variables and 1 dependent variable. The results are as shown in the following Table 3:

The results in Table 3 show that all observation variables have Cronbach Alpha coefficient higher than 0.6 and Corrected Item - Total Correlation greater than 0.3. Therefore, all scales in the research

Table 2: List of observed variables

No	Variables	Items	Encryption
1	Management decentralization (PC)	7	PC1, PC2, PC3, PC4, PC5, PC6, PC7, PC8
2	Company size (QM)	4	QM1, QM2, QM3, QM4
3	Manager's educational background and awareness (NQL)	6	NQL1, NQL2, NQL3, NQL4, NQL5, NQL6
4	Accountant qualifications (KT)	4	KT1, KT2, KT3, KT4
5	Competition (CT)	3	CT1, CT2, CT3
6	Firm's characteristics (DD)	4	DD1, DD2, DD3, DD4
7	Features of production activities (ĐTSX)	4	ĐTSX1, ĐTSX2, ĐTSX3, ĐTSX4
8	Cost of the RA organization	3	CP1, CP2, CP3
9	Application of information technology (CNTT)	4	CNTT1, CNTT2, CNTT3, CNTT4
10	Legal environment (MTPL)	3	MTPL1, MTPL2, MTPL3
11	Application of RA in enterprise (KTTN)	5	KTTN1, KTTN2, KTTN3, KTTN4, KTTN5

(Source: Authors synthesized)

3.2.2. Sample selection and data collection

We sent 300 questionnaires to respondents including managers, chief accountants and people who are directly working as management accountants at automobile manufacturing enterprises in Vietnam from 17/03/2020 to 16/10/2020. We received 245 ones (accounting for 81.7%). However, only 200 suitable questionnaires were used for analysis purpose.

model are reliable and justified to conduct further exploratory factor analysis (Hoang and Chu, 2008).

4.2. Results of exploratory factor analysis

The analysis results in Table 4 show that the KMO coefficient = 0.827 satisfies the condition $0.5 < \text{KMO} < 1$, so the EFA is suitable with the data. The results of testing the correlation between the observed variables through the KMO and Bartlett's test with Sig. < 0.05 means that there are correlation between the items in each factor (Nguyen, 2013).

Table 3: Summary of results evaluating the scales's reliability

Observation variables	Items	Cronbach Alpha	Corrected item – total correlation	Values
NQL	5	0.875	0.651	Qualified
PC	5	0.829	0.511	Qualified
KT	4	0.797	0.536	Qualified
QM	4	0.810	0.555	Qualified
ĐTSX	4	0.707	0.432	Qualified
CP	3	0.708	0.498	Qualified
MTPL	3	0.749	0.496	Qualified
CT	3	0.694	0.441	Qualified
DD	3	0.726	0.457	Qualified
CNTT	3	0.821	0.569	Qualified
KTTN	5	0.670	0.321	Qualified

(Source: Data analysis based on SPSS 20.0)

Table 4: KMO and Bartlett's Test

KMOKaiser-Meyer-Olkin Measure of Sampling Adequacy		.827
Bartlett's Test of Sphericity	Approx. Chi-Square	3293.760
	df	666
	Sig.	.000

(Source: Data analysis based on SPSS 20.0)

After 4 times of performing the rotation matrix, the official rotation matrix results (Table 5) show that factor loading coefficient is lower than 0.5, the Eigenvalues value is higher than 1, the explanatory variance is 66.978%, showing exploratory factor analysis data is appropriate (Hair et al., 2006).

The results in Table 5 show that, from 37 observed variables been grouped into 10 factors, respectively: (1) "Manager's educational background and awareness", denoted as F1_NQL; (2) "Management decentralization", denoted as F2_PC; (3) "Accountant qualifications", denoted as F3_KT; (4) "Company size", denoted as F4_QM; (5) "Application of information technology", denoted as F5_IT; (6) "Features of production activities", denoted as F6_ĐTSX; (7) "Cost of the RA organization", denoted as F7_CP; (8) "Legal environment", denoted as F8_MTPL; (9) "Competition", denoted as F9_CT and (10) "Firm's characteristics", denoted as F10_DD.

4.3. Results of multiple regression analysis

After three times of conducting regression analysis, the official regression results are presented as Table 6 below:

Based on the above table, we can see that:

Firstly, there are 7 statistically significant factors including F1_NQL, F2_PC, F3_KT, F4_QM, F5_IT, F9_CT and F10_DD. As such, 7 out of 10 hypotheses are accepted. Then, the regression model to evaluate the influence of factors on the application of RA in automobile manufacturing enterprises in Vietnam is as follows:

$$KTTN = 0.342 + 0.09 \cdot F1_NQL + 0.302 \cdot F2_PC + 0.227 \cdot F3_KT + 0.243 \cdot F4_QM + 0.071 \cdot F5_CNTT - 0.111 \cdot F9_CT + 0.110 \cdot F10_DD$$

The results of the regression model analysis show that the RA application in automobile manufacturing enterprises in Vietnam is positively affected by 6 factors (B Unstandardized Coefficients is greater than 0), while the factor F9_CT has a negative effect on the RA application in the units, specifically:

Table 5: Results of official rotated component matrix

Observation variable	Component									
	1	2	3	4	5	6	7	8	9	10
NQL3	.840									
NQL2	.816									
NQL4	.778									
NQL1	.655									
NQL5	.612									
PC2		.759								
PC3		.735								
PC4		.730								
PC5		.610								
PC1		.553								
KT2			.878							
KT3			.822							
KT4			.640							
KT1			.565							
QM3				.739						
QM2				.731						
QM1				.678						
QM4				.605						
CNTT2					.844					
CNTT3					.836					
CNTT1					.680					
ĐTSX2						.759				
ĐTSX3						.744				
ĐTSX1						.721				
ĐTSX4						.539				
CP2							.805			
CP1							.689			
CP3							.676			
MTPL1								.792		
MTPL2								.767		
MTPL3								.701		
CT2									.848	
CT3									.751	
CT1									.601	
DD3										.854
DD2										.843
DD1										.640

(Source: Data analysis based on SPSS 20.0)

Table 6. *The results of official regression analysis*

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	.342	.281		1.217	.225		
F1_NQL	.090	.050	.098	1.790	.075	.641	1.559
F2_PC	.302	.058	.320	5.215	.000	.513	1.948
F3_KT	.227	.041	.290	5.604	.000	.722	1.386
F4_QM	.243	.060	.236	4.026	.000	.563	1.775
F5_CNTT	.071	.042	.085	1.700	.091	.764	1.309
F9_CT	-.111	.048	-.107	-2.305	.022	.898	1.114
F10_DD	.110	.045	.114	2.462	.015	.899	1.112
R = .793 ^a ; R Square = .629; Adjusted R Square = .616; F = 46.559; Sig. = .000 ^b							

(Source: Data analysis based on SPSS 20.0)

Management decentralization has a positive influence on the application of RA in automobile manufacturing enterprises in Vietnam with the significance level of 1%. It means that, when other factors remain constant, an increase of 1 unit in management decentralization results in an increase of 0.302 units in the RA application in automobile manufacturing enterprises in Vietnam. This factor has the strongest influence on the application of RA in automobile manufacturers in Vietnam.

Company size has a positive influence on the application of RA in automobile manufacturing enterprises in Vietnam with the significance level of 1%. It means that, when other factors remain constant, an increase of 1 unit in company size results in an increase of 0.243 units in the RA application in automobile manufacturing enterprises in Vietnam. This factor has the average influence on the application of RA in automobile manufacturers in Vietnam.

Manager's educational background and awareness have a positive influence on the application of RA in automobile manufacturing enterprises in Vietnam with the significance level of 10%. It means that, when other factors remain constant, an increase of 1 unit in manager's educational background and awareness results in an increase of 0.09 units in the RA application in automobile manufacturing enterprises in Vietnam. This factor also has the average influence on the application of RA in automobile manufacturers in Vietnam.

Accountant qualifications have a positive influence on the application of RA in automobile manufacturing enterprises in Vietnam with the significance level of 1%. It means that, when other factors remain constant, an increase of 1 unit in accountant qualifications results in an increase of 0.227 units in the RA application in automobile manufacturing enterprises in Vietnam. This factor has a significant influence on the application of RA in automobile manufacturers in Vietnam.

Competition has a negative influence on the application of RA in automobile manufacturing enterprises in Vietnam with the significance level of 5%. It means that, when other factors remain constant, an increase of 1 unit in competition results in an decrease of 0.111 units in the RA application in automobile manufacturing enterprises in Vietnam.

Firm's characteristics have a positive influence on the application of RA in automobile manufacturing enterprises in Vietnam with the significance level of 5%. It means that, when other factors remain constant, an increase of 1 unit in firm's characteristics results in an increase of 0.110 units in the RA application in automobile manufacturing enterprises in Vietnam. This factor also has the average influence on the application of RA in automobile manufacturers in Vietnam.

Application of information technology has a positive influence on the application of RA in automobile manufacturing enterprises in Vietnam with the significance level of 5%. It means that, when

other factors remain constant, an increase of 1 unit in application of information technology results in an increase of 0.071 units in the RA application in automobile manufacturing enterprises in Vietnam.

Second, $R^2 = 0.629$; Adjusted $R^2 = 0.616$ mean that 7 independent variables in the research model explained 63% of change of the application of RA in automobile manufacturers in Vietnam.

Third, $F = 46.559$ and $Sig. = 0.000$ show that the results performed on the sample can be generalized to the entire population.

5. Recommendations

The research results identify 7 groups of factors affecting the the application of responsibility accounting in automobile manufacturing enterprises in Vietnam. Among the factors, management decentralization, accountant qualifications and firm's size have strongest impacts on the the application of responsibility accounting in the units. Therefore, in order to improve the feasibility of applying RA in the units, automobile manufacturing enterprises in Vietnam need to pay attention a number of solutions related to the impact of these factors as follows:

- In the coming time, automobile manufacturing enterprises in Vietnam need to further improve the management decentralization in the unit towards: (1) clearly defining the functions and tasks of each center, avoiding overlap; (2) having clear mechanisms for assigning tasks and allocating resources; (3) coordination mechanism among centers; (4) comprehensive performance evaluation on both financial and non-financial aspects and (5) material and spiritual encouragement.

- Management accountants need to regularly update, learn and constantly improve their qualifications through specialized courses in domestic accounting and international certification exams. Accountants must always be ready to approach new accounting techniques, creating a favorable basis for the application of RA in automobile manufacturing enterprises in Vietnam.

- Large-scale businesses will easily apply RA. Small and medium-sized enterprises can also refer to the practices and experiences of large-scale automobile manufacturing firms. As for the future, when enterprises grow in scale (according to the industry's

development scheme) or take steps to prepare being satellites, members of major car manufacturers, the pilot application for small businesses is necessary. Then, the experience gained will be applied to the whole enterprises

In addition, automobile manufacturing enterprises in Vietnam need to understand the characteristics of their units in order to establish the appropriate RA. The company's characteristics include multi-stage complex automobile manufacturing technology process, highly automated production process, modern production technology, production and technology changes, diverse operating areas or organizational control systems as well as the application of information technology in production... because these factors affect the application of RA in enterprises. ♦

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Summary

Bài viết sử dụng phương pháp nghiên cứu hỗn hợp nhằm xác định và đánh giá mức độ ảnh hưởng của các yếu tố đến việc áp dụng kế toán trách nhiệm (KTTN) tại các doanh nghiệp (DN) sản xuất ô tô ở Việt Nam. Nghiên cứu cho thấy việc áp dụng KTTN chịu ảnh hưởng của 7 yếu tố, trong đó 6 yếu tố có ảnh hưởng thuận chiều gồm: (1)Phân cấp quản lý, (2) Quy mô DN, (3)Trình độ, nhận thức của nhà quản lý, (4)Trình độ, nhận thức của người làm kế toán, (5) Ứng dụng công nghệ thông tin, (6) Đặc điểm DN và 1 yếu tố có ảnh hưởng ngược chiều là mức độ cạnh tranh. Từ kết quả nghiên cứu, nhóm tác giả đưa ra những khuyến nghị nhằm hoàn thiện và thúc đẩy hơn nữa việc áp dụng KTTN tại các DN sản xuất ô tô ở Việt Nam.

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