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Disentangling the effects of management on management accounting systems utilization: Evidence from Vietnam

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Abstract
The transformative impact of Data analytics' use on management accounting sounds pretty exciting in practice. Consequently, firms should strategically integrate management support methodologies into their management accounting systems to enhance their data's usages and their satisfaction in using these data for reaching their final goals like corporate performance and maintain a competitive advantage. This research seeks to optimize the implementation of modern management accounting (MAS) improved by the effective management support within enterprises to systematically boost corporate performance, encompassing business planning, management control, and decision-making. The findings of this inquiry reveal a substantial favorable correlation between management support throughout decision making orientation, MAS user issues and concerns and MAS in generating more thorough and insightful studies, thus offering improved evaluations of corporate profitability. Moreover, the firm can efficiently utilize adaptations of innovative management accounting systems to improve the implementation of management accounting in business planning, management control, and decision-making. A quantitative research framework utilizing an online survey with Likert-scale items was implemented to gather data from a sample of 81 cases. Subsequent comprehensive statistical analyses were conducted with SPSS software. The reliability and internal consistency of the measurement instrument were meticulously assessed, with requisite modifications documented, employing Cronbach's Alpha, Exploratory Factor Analysis (EFA), and One-Sample t-tests. This study, conducted in Vietnam during the 2025 fiscal year, seeks to improve the accounting management system through the strategic application of management assistants, hence optimizing corporate performance in the dynamic contemporary market.
Keywords: *Management Accounting System (MAS), Business Planning, Management Control, Business Decision Making, Business Performance.*

1. INTRODUCTION

1.1 Background

An investigation of the utilization of sophisticated management accounting systems in the Vietnamese market for the fiscal year 2025 is presented in this study. Business control, and coming up with effective business judgments. To be able to reach the sustainable company development that has been achieved up to this point, it will be essential to conduct study on the adaption of management accounting into the Vietnamese market at the present time and in the near future.

On the other hand, the most pressing concern is the impending decision regarding which management accounting system would be the most suitable corporate governance instrument for the Vietnamese market, particularly for Vietnamese small and medium-sized enterprises (SMEs): the traditional management accounting system or the new management accounting system. If I may put it another way, if the Vietnamese market requires the rapid creation of a new module, then this is also considered to be a research priority. Those businesses who are interested in improving their management accounting systems might take advantage of a suitable solution. Investigating the effective relationship between management support and its impact on the adaptation of the management accounting system, particularly through the innovation of data analysis and the happiness of its users, is a wise proposal that should be taken into consideration.

1.2 Problem Statement

The Vietnamese microeconomy has undergone considerable changes during the past 20 years up to the present. Following the COVID-19 issue, the imperative for the implementation of management accounting within the Vietnamese market is notably escalating, particularly for Vietnamese SMEs. Nonetheless, the present market is perplexing regarding the practical application of the management accounting method. Alternatively, the firm may continue utilizing classic management accounting or must adjust to the contemporary model thus far. If the market persuades the use of current methods, how can they ascertain this in practice? In other words, how can the management accounting system be innovated moving forward, and what are the primary variables contributing to its incremental innovation to improve organizations' sustainable performance? Furthermore, at the level of SMEs, management has typically overlooked management accounting as a valuable tool for corporate governance to enhance their business operations significantly. Consequently, we have not identified any beneficial correlation between the management board and the management accounting system in practice. This study underscores the pivotal role of management assistance in transforming data and enhancing user happiness when upgrading management accounting systems, providing actionable suggestions for businesses to strengthen their market position for future sustainability. Furthermore, it will serve as a definitive research avenue for enhancing traditional management accounting and developing a contemporary framework for its efficient integration into the Vietnamese market both now and in the foreseeable future.

1.3 Methodology and Research Design's Concise Overview

A review of one hundred and three prior papers pertinent to the aforementioned content has been completed, and an effort will be made to incorporate a business research paper published in 2024 in the International Journal of Accounting Information Systems, volume 53, article 100678. The paper was entitled "Disentangling the Effects of Top Management on Management Accounting Systems Utilization."

1.4 General Population Group's Identification

This analysis excludes multinational firms and instead concentrates on domestic and international investments in Vietnam. Individuals from Vietnam or other countries possessing a high school diploma, bachelor's degree, or equivalent qualifications in accounting and taxation are mandated to participate in research studies. They assume many positions, including students, accountants, officers, and department heads. Interview participants will comprise individuals of diverse ages and genders lacking prior work experience.

1.5 Significance of the Study

The study aims to focus on two primary objectives, as outlined in the previously established research framework. The research primarily examines how organizations might develop contemporary management accounting systems with the help of senior management to improve sustainable business success. The second step will focus on enhancing profitability through the implementation of a modern management accounting system, specifically targeting the development of effective solutions for corporate decision-making, management control, and strategic planning. The proper implementation of the current management accounting system will guarantee that the unique circumstances yield enhanced value for the companies. Consequently, it may yield tangible results for innovation in the micro market and enhance the theoretical framework for the adaption of the management accounting information system in Vietnam, as currently demonstrated at the national level.

1.6 Study Objectives

This study aims to assess the importance of integrating Management into the decision-making process, management control, and the stakeholders engaged in Management Accounting Systems (MAS) to improve organizational performance within contemporary Vietnamese society, especially

for Vietnamese SMEs. Thus, the enhanced management accounting framework may be modified to more efficiently maximize the firm's operational performance.

2. MATERIALS AND METHODOLOGY

2.1 Literature Review

The article examines the relationship between top management support and Management Accounting Systems, and its consequent consequences for good business performance within organizations. The study analyzed 103 previous research works, identifying 34 units pertaining to the benefits of decision-making orientation, 60 units addressing MAS user problems, 15 units linked to Business Planning, 43 units involved in management control, and a total of 34. The research examines the relationship between top management support and Management Accounting Systems, and its consequent consequences for effective business performance inside organizations. The study analyzed 103 previous research works, identifying 34 units pertaining to the benefits of decision-making orientation, 60 units addressing MAS user concerns, 15 units related to Business Planning, 43 units associated with management control, and a total of 34 units connected to business decision-making. units associated with corporate decision-making.

2.1.1 Definition of Top Management

In the field of organizational and strategy theory, the term "top management team" (TMT) is employed to refer to the small group of the most influential executives at the highest level of an organization. This group often includes the general manager (CEO or division president) as well as their direct subordinates. The name does not naturally refer to a formal management-by-committee structure; rather, it refers to a group consisting of, for example, the top three to ten executives in the organization (Hambrick, 2010).

2.1.2. Definition of Management Accounting

Management accounting and control (MAC) is a field that seeks to synchronize employee actions with the objectives of the organization (Endenich & Trapp, 2020; Malmi & Brown, 2008). The main aim is to furnish the information necessary for managerial decision-making. The significant role of management accountants in environmental performance is underscored by their ongoing interaction with senior managers and their overall impact on managerial decision-making (Endenich & Trapp, 2020). Maas and Matêjka (2009) assert that management accountants are responsible for many operations, including cost accounting, budgeting, reporting, and management control systems.

2.1.3. Definition of Business Planning

Kraus sought to ascertain the extent and methodologies of strategic business planning in small firms. A comprehensive literature assessment of strategic planning in small firms, conducted over the past 25 years in entrepreneurship and strategy journals, indicated that strategic planning in these enterprises remains nascent, with inconsistent findings about its correlation with success. The degree of formalization significantly and positively influences company performance. Consequently, this research aimed to offer a novel conceptual definition of strategic planning in small firms (Kraus, 2008).

2.1.4. Definition of Management Control

These conceptualizations generally regard strategy as a constant, analyzed it from a content perspective (Fahey & Christensen, 1986), and restricted its focus to the notion of planned strategy (Mintzberg & Waters, 1985).1 In this research, management control systems (MCS) were primarily viewed as systems for strategy implementation and the concluding phase of the strategic management process. This definition of Management Control System employed a structural approach, highlighting a static perspective that focuses on the presence or absence of certain systems, their technical characteristics, and their design (Chapman, 1997; Chapman, 1998; Dent, 1987).

2.1.5. Definition of Business Decision Making

The decision-making process is the primary emphasis of this book, with particular attention paid to the allocation of resources within an organization and the selection of new investments. Linear programming, decision theory, and capital market theory are the three main categories that are taken into consideration when classifying the methodologies and ideas that are being investigated (Baker, 2018).

2.1.6. Related Research Theory

Two interconnected research theories are presented below, and the study is methodically based on both of them. First, there is the Systems Theory, which proposes that management accounting is an essential part of the management system. This theory states that management accounting provides managers with information that assists them in making decisions and monitoring the activities of the corporation (Ludwig, 1950). According to Michael (1976), Agency Theory elucidates how information from management accounting can be applied to supervise and regulate managerial behavior, thereby ensuring that it is aligned with the objectives of the owners.

2.1.4. Accountant Participation in Strategic Decisions

The quality of information is essential for enterprise applications. Therefore, to elucidate the positive correlation between management and information creation, the study has examined 34 earlier research studies to date. The results clearly indicated a strong correlation between management practices and the enhancement of decision-making orientation. In detail, Tjosvold (1984), Lyon (2000), Ferreira (2009), Nielsen (2011), Nemkova (2012), Shien (2015), Deligianni (2016), Kulkarni (2017), Lin (2019), Remenova (2019), Leckie (2021), Ghasemi (2021), Lakshan (2021), Wales (2021), Crovini (2021), Hirschi (2021), Khurana (2021), Busch (2021), Habib (2021), Gardi (2021), Meekaewkunchorn (2021), Zighan (2022), Hai (2022), Satyanarayana (2022), Visvizi (2022), Sun (2022), Lazaroiu (2022), Zameer (2022), Zhao (2023), Hartmann (2023), Ul-Durar (2023), Al-Okaily (2023), Zhao (2024), Han (2024), and other several scholars have extensively linked the positive contributions of management to enhancing decision-making orientation across various contexts, including crisis management approaches, industry dynamics, entrepreneurial orientation, international strategic decision-making, the interaction between entrepreneurial orientation and control mechanisms, organizational transitions, business intelligence technologies, green supply chain management practices, entrepreneurial small and medium-sized enterprises, Indian software products, theoretical frameworks, and cyber-physical management systems. Mann-Whitney U test, hotel and tourism enterprises, management accounting and integrated information systems (IIS), DeLone and McLean success model, fintech management model, environmental and economic prerequisites for business production activities, traditional management accounting practices (MAPs) such as budgeting, costing systems, and capital budgeting techniques, less risk-averse agents, corporate social responsibility (CSR) and corporate performance mediated through sustainable performance measurement, task uncertainty (TU) and decentralization (DEC) affecting managerial performance, information systems (IS), management accounting adaptability (MAA), information systems user competence, activity-based costing (ABC), and human, institutional, and economic factors in management accounting systems (MAS)... as well. Drawing from previous studies, this research aims to establish its initial null hypothesis (H01), which posits that accountant engagement in strategic choices does not influence the relationship between top management support and MAS utilization, hence justifying the subsequent testing phase.

2.1.5. User Satisfaction with MAS'Information

The next stage in this research aimed to investigate the functional link between management support and user satisfaction with the information provided by Management Accounting Systems (MAS). Sixty preceding studies convincingly demonstrated the positive influence of management support on user satisfaction with MAS information. Going to its details, Fry (1998), Granlund (2001), Bhimani (2003), Granlund (2003), Pierce (2003), Chong (2003), Chenhall (2003), Davila (2005), Gerdin (2005), Gaidienė (2006), Naranjo (2006), Frezatti (2006), Rom (2007), Soobaroyen

(2008), Heidmann (2008), Fleischman (2010), Chiou (2011), Weißenberger (2011), Zoni (2012), Soin (2013), Napitupulu (2015), Hertati (2015), Kanakriyah (2016), Novas (2017), Hoozée (2018), Novianty (2019), Ghasemi (2019), Rachmawati (2019), Pedroso (2020), Sakun (2021), Giannetti (2021), Ascani (2021), Rikhardsson (2021), Nani (2021), Hasan (2021), Alabdullah (2022), Schaltegger (2022), Mujiatun (2022), Asiaei (2022), Abu (2022), Vărzaru (2022), Beusch (2022), Lutfi (2022),He (2022), Lehner (2022), Mio(2022), Rahi (2022), Al-Okaily (2023), Pramono (2023), Bresciani (2023), Zhang (2023), Appannan (2023), Quinn (2024), Ahmad (2024), Al-Okaily (2024), and, others precisely pointed its positive influences to user satisfaction of MAS information in several business fields such as hotel and tourism firms, fintech management model, strategic sensemaking, development of intellectual capital (IC), information systems User Competence, management control system (MCS) designs, e-learning system learning in management accounting courses, corporate mergers, organizational and strategic context, risk management, integrated information systems, Green intellectual capital and environmental management accounting, Corporate carbon accounting, management accounting system services, management accounting systems in manufacturing, thus far. In accordance with previous findings, the study sought to evaluate the second null hypothesis (H02), which posits that user satisfaction with Management Accounting System (MAS) information does not moderate the relationship between top management support and MAS utilization. It strongly advocates for a meticulous retesting of the aforementioned practical evidence.

2.1.6. Top Management and MAS

Finally, to assess the specific work performance generated by the enhanced management accounting system supported by management, this study analyzes a total of 92 prior research works, categorizing them into three primary discussion segments: business planning (15/92), management control (43/92), and decision-making in business (34/92). Consequently, it demonstrates that the support of firm management is essential for enhancing the adaption of management accounting systems within firms and optimizing their resources for sustainable company development.

In business planning's innovation, Fry (1998), Granlund (2001, 2003), Davila (2005), Gerdin (2005), Naranjo (2006), Soobaroyen (2008), Zoni (2012), Novas (2017), Hoozée (2018), Novianty (2019), Rachmawati (2019), Balashova (2021), Inun Jariya (2021), Pramono (2023), and others have confirmed the beneficial effects of management support for management accounting systems across various business contexts, including environmental and economic demands, traditional management accounting practices such as budgeting, costing systems, and capital budgeting techniques, task uncertainty, decentralization, intellectual capital development, budget adoption timelines, e-learning in management accounting, and corporate mergers, among others.

The subsequent phase for the innovation of management control is the next step, Fry (1998), Granlund (2001), Chong (2003), Granlund (2003), Davila (2005), Naranjo (2006), Rom (2007), Soobaroyen (2008), Pike (2011), Weißenberger (2011), Zoni (2012), Hertati (2015), Kanakriyah (2016), Novas (2017), Hoozée (2018), Novianty (2019), Ghasemi (2019), Inun (2021), Nani (2021), Crovini (2021), Sakun (2021), Hasan (2021), Zhang (2023), Asiaei (2022), Giannetti (2021), Ascani (2021), Balashova (2021), Rikhardsson (2021), Alawaqleh (2021), Lutfi (2022), Rahi (2022), Mio (2022), Beusch (2022), Alabdullah (2022), Vărzaru (2022), Schaltegger (2022), Appannan (2023), Al-Okaily (2023), Bresciani (2023), Pramono (2023), Zhao (2023), Löffler (2024), and others have demonstrated a positive and significant influence of management support on enhancing management accounting systems to optimize company resources throughout management control process.

The final task to evaluate the beneficial effects of management support on management accounting in the company decision-making process is also critically important. Fry (1998), Granlund (2001), Granlund (2003), Davila (2005), Naranjo (2006), Rom (2007), Soobaroyen (2008), Heidmann (2008), Chiou (2011), Weißenberger (2011), Zoni (2012), Shien (2015), Novas (2017), Hoozée (2018), Balashova (2021), Napitupulu (2015), Deligianni (2016), Novianty (2018), Remenova

(2019), Rachmawati (2019), Novianty (2019), Pedroso (2020), Crovini (2021), Ascani (2021), Inun (2021), Alabdullah (2022), Lehner (2022), Abu (2022), Vărzaru (2022), Lutfi (2022), Bresciani (2023), Zhang (2023), Pramono (2023), assured that quality of management support already influenced to management accounting system's adaptation to enhance the enterprise's work performance in specific sections suc as Accounting Information System, organizational and strategic context, corporate merger, human, institutional, and economic factors and MAS, Management Accounting Tools and Sustainability Perspective for Organizations, MAS design, e-learning system learning in management accounting, strategy implementation, the time to adoption of budgets, development of intellectual capital, management accounting adaptability, strategic sensemaking, task uncertainty (TU) and decentralization (DEC) on managerial performance, budgeting, costing system, and capital budgeting techniques, integrated information systems (IIS), Mann Whitney U test...

As a sub-conclusion, the research demonstrated that the null third hypothesis was supported, which said that Top Management does not have an effect on the management accounting system (MAS) in terms of improving the performance of the organization for the purpose of retesting its previous research in practice.

2.2 Methodology

2.2.1 Research Method and Design Appropriateness

Preliminary data for the study objectives were gathered through surveys of diverse enterprises in Vietnam (excluding multinational corporations and prominent Vietnamese organizations) during the 2025 fiscal year. The statistical software SPSS conducted an analysis of resolution data. A self-administered questionnaire was utilized to collect quantitative data, prompting employees to assess their level of agreement on a 5-point scale ([5] strongly agree; [4] agree; [3] neutral; [2] disagree; [1] strongly disagree). A preliminary exploratory investigation may employ a Cronbach's Alpha of 0.6 (Hair, 2009). The scale demonstrates more reliability with a higher Cronbach's Alpha. The Total Correlation value of the observed variables must be 0.3 or above for a scale to be considered successful (Cristobal, 2007). The Corrected Item-Total Correlation coefficient enhances the quality of observed variables. The standard deviation measures the variability of a dataset in comparison to its mean. It computes the absolute variability of a distribution. The T-test is a statistical tool utilized to compare the means of one or two populations in hypothesis testing (Paul, 2008). Additionally, it was resolved to modify the specific testing of EFA, which encompasses KMO, Bartlett's test of sphericity, and Eigenvalue, to validate the correlation among the sub-elements in the study model and ensure the model's credibility.

2.2.2 Population, Sampling, Data Collection Procedures and Rationale

The chosen business entities were classified according to the type of FDI for Vietnamese firms in 2025. The study analysed Vietnamese and foreign-invested firms in key regions, including Northern, Middle, and Central South Vietnam, as well as adjacent provinces. The non-probability sampling method was subsequently employed for the study, utilizing the class sample to represent the diverse types of investors in Vietnam. The gender, educational attainment, and occupation of the questionnaire respondents were considered in assessing the sample's characteristics. Thus, total sample sizes in scientific research are calibrated to precise units, with a margin of error established at 5% and a confidence level set at 95%, as indicated by https://www.qualtrics.com/blog/calculating-sample-size/. The Statistical Package for Social Sciences (SPSS) was utilized to analyse the research data. Furthermore, the study will incorporate reliability assessments.

2.2.3 Internal and External Validity

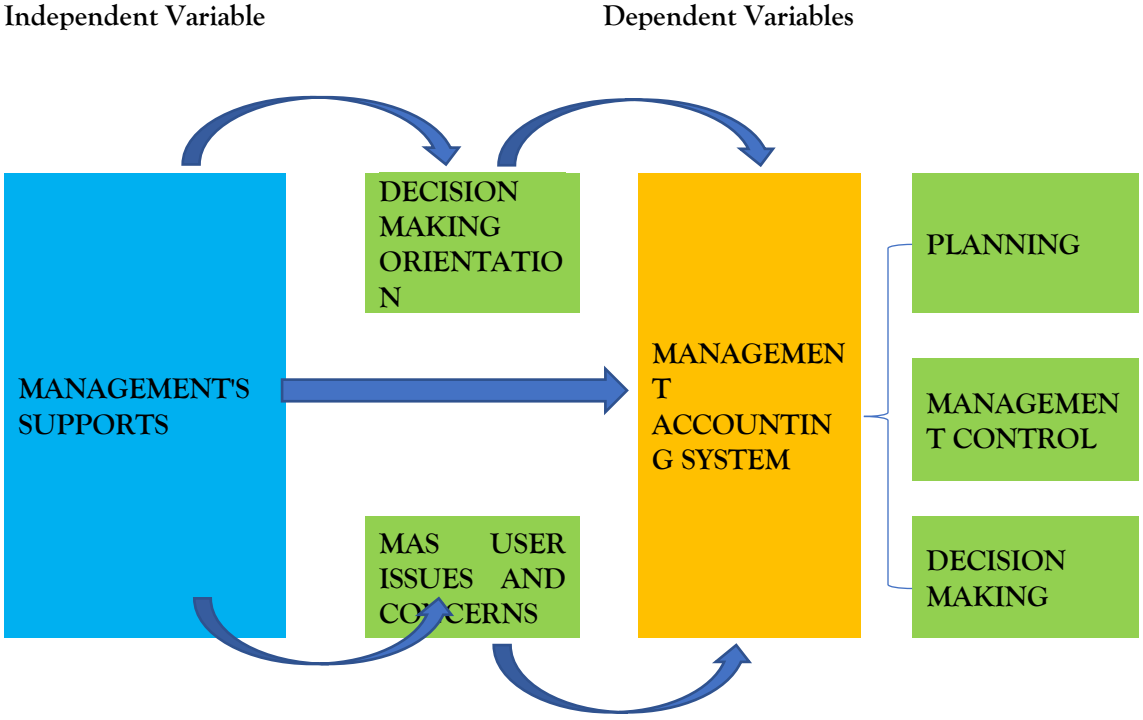
This study analysed prior research [Disentangling the effects of top management on management accounting systems utilization] as detailed in the International Journal of Accounting Information Systems, 53, 100678, published in 2024. We initially analysed 103 previous occurrences in our literature from 2000 to the present, particularly following the onset of Co-vid. We have ascertained

that, indeed, a limited number of previous studies have been conducted on the same research topic and context as our current investigation in Vietnam.

2.2.4 Research Design

The study design includes one primary dependent variable and one independent variable that form the research framework. Table 01 illustrates the impact of top management on the utilization of management accounting systems (MAS). Furthermore, it substantiates the examination of the correlation between top management and its effective aspects to Management Accounting Systems (MAS) to improve the organization's sustainable performance.

Table 01.'s model depicts again the Disentangling the effects of top management on management accounting systems utilization (Pedroso, 2024)



2.2.5 Study Hypothesis

Table 02. Null Research Hypotheses (Ho)

H01	Accountant participation in strategic decisions does not mediate the relationship between top management support and MAS utilization.
H02	User satisfaction with MAS information does not mediate the relationship between top management support and MAS utilization.
H03	Management does not affect the management accounting system (MAS) in enhancing the company's performance.

2.2.6 Statistical Analysis

A self-administered questionnaire was employed to collect quantitative data, necessitating employees to assess their level of agreement on a 5-point scale ([5] strongly agree; [4] agree; [3] neutral; [2] disagree; [1] strongly disagree). An early exploratory investigation may employ a Cronbach's Alpha of 0.6 (Hair, 2009). The scale exhibits enhanced dependability with an elevated Cronbach's Alpha. The T-test is a statistical tool that facilitates the comparison of averages between one or two populations in hypothesis testing (Paul, 2008). Furthermore, KMO, Bartlett's test of

sphericity, and Eigenvalue in exploratory factor analysis are utilized to guarantee the superior quality of the research model.

3. RESULTS, ANALYSIS AND FINDINGS

3.1 Sample Characteristics

The research utilized a nonprobability sample. The study identifies eight characteristics necessary for an individual's integration into the group. The research investigates three independent variables and five dependent factors, emphasizing the impact of big data on business analysis via management accounting for decision-making objectives. Hair et al. (2014) project that at least 50 (10x5) research surveys from practice will be compelling, and 79 (83 %) out of the total 95 online surveys have already undergone experimental analysis. Additionally, it obtained sample statistics. The predominant number of participants were below the age of 30. The bulk of participants possess less than five years of industry experience. Ultimately, most survey samples on study issues suggested that Vietnamese capital predominates in enterprises and other organizations. Therefore, we are assured that it will provide adequate data to substantiate the research undertaken here.

Table 03. Description of Researching Objectives

No.	Research Items		Researching %
1	**Gender of the survey subject**	Female	25.30%
		Male	74.70%
2	**Age of survey subjects**	Under 30 years old	85.30%
		Over 30 years old	26.70%
3	**Current duration of employment's background**	Less than 5 years of practical accounting	91.60%
		Over 5years of practical accounting experience	8.40%
4	**Current working location**	South of VN	90.50%
		The rest ones	9.50%
5	**Current position in the organization**	Staff	27.4%
		Management	10.5%
		Students in Accounting, Finance	62.1%
5	**Nature of the industry**	Production	9.50%
		Trading	21.30%
		Others	36%
6	**The capital structure**	100% Vietnamese	50.50%
		100% foreign investment	9.5%
		Join venture with FDIs	17.50%
		Other	22.10%

3.2 Research Variables

Table 04. Description of Research Variables

No	Classification		Researching Questionnaire	Reference
			Dependent Research Variables	
1	**H01.2**	**Decision-making orientation**	Business organizations with decentralized structures may require more relevant information for decision-making.	(Järvenpää, 2007).

2	**H01.3**	**Decision-making orientation**	Businesses with more accountants involved in strategic choices are more analytical, seek new products or markets	(Cadez and Guilding, 2012).
3	**H01.4**	**Decision-making orientation**	New analysis methodologies and ample data enable management accountants to assist in strategy development.	(Appelbaum et al., 2017).
4	**H02.1**	**MAS user issues and concerns**	Training is crucial in improving the decision-making processes by implementing new management accounting techniques and practices	(Nassar et al., 2013)
5	**H02.2**	**MAS user issues and concerns**	Training provides information on MAS utilization and helps users understand what information they need for management	(Fong and Quaddus, 2012; Krumwiede et al., 2008).
6	**H02.3**	**MAS user issues and concerns**	Improving information quality is vital for enhancing user happiness, leading to more use and improved decision-making.	(Fleischman et al., 2010).
7	**H02.4**	**MAS user issues and concerns**	Management plays an important role in recognizing and responding to the need for organizational change and the need for technical innovation in product manufacturing.	(Munir et al., 2013)
8	**Ho 3.1**	**Management support**	The management department should conduct corporate governance through a system of public and positive evaluation indicators.	(Fong and Quaddus, 2010).
9	**Ho 3.2**	**Management support**	Leadership helps the organization adopt, deploy, or maintain a technology, system, process, or methodology. This helps employees accept strategic company changes.	(Mukred et al., 2021; Martins et al., 2019).
10	**Ho 3.3**	**Management support**	Management improves management accounting resource, technique, and procedure creation, implementation, and use, especially during digitalization.	(AlBar and Hoque, 2019; Wang et al., 2019a; Clohessy and Acton, 2019; Alkhatib et al., 2019).

3.3 Data Analysis and Findings

3.3.1 Cronbach Alpha Testing

The study persists in evaluating its research data by examining the reliability of the ten research variables that illustrate the correlation between management support, MAS adaption inside firms, and its operational performance. The data values are specified as .628 (H01), .740 (H02), and .663 (H03) in the references of tables 5.1.2, 5.2.2, and 5.3.2. Hence, the study variables in this module are deemed reliable for the subsequent phases of the investigation (Hair, 2009).

Table 5.1. Cronbach Alpha Testing for H01 (Independent Research Factors)

Table 5.1.1. Case Processing Summary

		N	%
Cases	Valid	79	84.9
	Excluded [a]	14	15.1
	Total	93	100.0

a. Listwise deletion based on all variables in the procedure.

Table 5.1.2. Reliability Statistics

Cronbach's Alpha	N of Items
.628	3

Table 5.2. Cronbach Alpha Testing for H02 (Independent Research Factors)

Table 5.2.1. Case Processing Summary

		N	%
Cases	Valid	79	84.9
	Excluded[a]	14	15.1
	Total	93	100.0

a. Listwise deletion based on all variables in the procedure.

Table 5.2.2. Reliability Statistics

Cronbach's Alpha	N of Items
.740	4

Table 5.3. Cronbach Alpha Testing for H03 (Independent Research Factors)

Table 5.3.1. Case Processing Summary

		N	%
Cases	Valid	79	84.9
	Excluded [a]	14	15.1
	Total	93	100.0

a. Listwise deletion based on all variables in the procedure.

b.

Table 5.3.2. Reliability Statistics

Cronbach's Alpha	N of Items
.663	3

3.3.2 EFA Testing

3.3.2.1. (Independent H01'sVariables)

Table 6.1.1. KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.592
Bartlett's Test of Sphericity	Approx. Chi-Square	30.668
	df	3
	Sig.	.000

Table 6.1.2. Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	1.723	57.444	57.444	1.723	57.444	57.444
2	.778	25.936	83.380			
3	.499	16.620	100.000			

Extraction Method: Principal Component Analysis.

3.3.2.2. EFA Testing (Independent H02'sVariables)

Table 6.1.3. KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.752
Bartlett's Test of Sphericity	Approx. Chi-Square	66.500
	Df	6
	Sig.	.000

Table 6.1.4. Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	2.267	56.683	56.683	2.267	56.683	56.683
2	.666	16.661	73.344			
3	.627	15.682	89.026			
4	.439	10.974	100.000			

Extraction Method: Principal Component Analysis.

3.3.2.3. EFA Testing (Independent H03'sVariables)

Table 6.1.5. KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.660
Bartlett's Test of Sphericity	Approx. Chi-Square	32.881
	Df	3
	Sig.	.000

Table 6.1.6. Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	1.797	59.887	59.887	1.797	59.887	59.887
2	.626	20.855	80.742			
3	.578	19.258	100.000			

Extraction Method: Principal Component Analysis.

The study evaluates the efficacy of its research module concerning the independent variables presented in Tables 06.1, 06.2, 06.3, 06.4, 06.5, and 06.6 in the sub-conclusion. The KMO and significance for the independent variables of H01, as presented in Tables 6.1.1 and 6.1.3, are .592 (exceeding 0.5), with a significance level of .0 and a cumulative proportion of eigenvalues of 57.444% (more than or equal to fifty percent), as demonstrated by the results. The KMO and significance for Independent H02's Variables, as presented in Tables 6.1.3 and 6.1.4, are .752, with a significance level of .0 and a cumulative proportion of eigenvalues of 56.683% as indicated by the findings. Thirdly, the KMO and significance for the independent variables of H03 are presented in Tables 6.1.5 and 6.1.6, showing a KMO value of .660, a significance level of .0, and a cumulative proportion of eigenvalues of 59.887 % as suggested by the findings. Consequently, all analyzed results have been validated, indicating that the study module is reliable about its independent variables. Moreover, this indicates that we ought to advance our efforts from this juncture onward.

3.3.4. Mean Testing

The study elucidated the necessity of employing means testing. Their testing outcomes are elaborated in the Descriptive Statistics in Table 6.1.7. The average mean consistently surpasses 4.000, indicating that the interviewers' perspectives align with the effects of management assistance on MAS' adoption and its effective application in the firm's performance, encompassing business planning, management control, and decision-making.

Table 6.1.7. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
H01.1	79	3.00	5.00	4.2911	.64355
H01.2	79	2.00	5.00	4.2911	.70077
H01.3	79	3.00	5.00	4.3165	.68956
H02.1	79	3.00	5.00	4.4304	.69215
H02.2	79	3.00	5.00	4.3418	.67721
H02.3	79	1.00	5.00	4.4177	.79433
H02.4	79	2.00	5.00	4.4177	.70905
H03.1	79	3.00	5.00	4.2278	.67841
H03.2	79	3.00	5.00	4.2405	.66439
H03.3	79	2.00	5.00	4.3544	.73446
Valid N (listwise)	79				

3.3.5. T-One Testing

Additionally, T-One Testing has been utilized in the research to corroborate the precision of its ideas. Upon reviewing the research testing results, with a significant (2-tailed) value of .000 from **Table 6.1.9** of the One-Sample Test, we must conclude that the null research hypotheses, H01, H02, and H03, will be rejected.

Table 6.1.8. One-Sample Statistics

	N	Mean	Std. Deviation	Std. Error Mean
H01.1	79	4.2911	.64355	.07240
H01.2	79	4.2911	.70077	.07884
H01.3	79	4.3165	.68956	.07758
H02.1	79	4.4304	.69215	.07787
H02.2	79	4.3418	.67721	.07619
H02.3	79	4.4177	.79433	.08937
H02.4	79	4.4177	.70905	.07977
H03.1	79	4.2278	.67841	.07633

H03.2	79	4.2405	.66439	.07475
H03.3	79	4.3544	.73446	.08263

Table 6.1.9. One-Sample Test

	Test Value = 3.41					
					95% Confidence Interval of the Difference	
	t	df	Sig. (2-tailed)	Mean Difference	Lower	Upper
H01.1	12.170	78	.000	.88114	.7370	1.0253
H01.2	11.176	78	.000	.88114	.7242	1.0381
H01.3	11.684	78	.000	.90646	.7520	1.0609
H02.1	13.103	78	.000	1.02038	.8653	1.1754
H02.2	12.229	78	.000	.93177	.7801	1.0835
H02.3	11.276	78	.000	1.00772	.8298	1.1856
H02.4	12.632	78	.000	1.00772	.8489	1.1665
H03.1	10.715	78	.000	.81785	.6659	.9698
H03.2	11.110	78	.000	.83051	.6817	.9793
H03.3	11.429	78	.000	.94443	.7799	1.1089

4. CONCLUSIONS AND RECOMMENDATIONS

4.1 Discussion of Findings

The Cronbach Alpha values for the eight research variables in the study exceed 0.6 (Hair, 2009). Consequently, it undermines the validity of the study's research variables and ultimately impacts the future assessment of the hypotheses. As detailed in Table 6.1.9, One-Sample Test, the significant (2-tailed) results are determined to be .000. The study can elucidate their research findings by the following specific methodology. The study must reject its null hypotheses $H0_1$, $H0_2$, and $H0_3$. Moreover, EFA testing verifies that the research variable scale employed in the study is both effective and operational. Consequently, management support significantly influences decision-making orientation, addresses user issues and concerns, and facilitates the adaptation of Management Accounting Systems (MAS) to enhance company performance (BP), particularly in effective business planning, management control, and decision-making within the contemporary Vietnamese market.

4.2. Recommendations

The research module successfully assessed the beneficial effects of management support and the consequences of MAS's adaptation in enhancing business planning, management control, decision-making, and the promotion of sustainable firm development. Nevertheless, the study failed to elucidate the specific methods by which management assistance could augment corporate performance through the deployment of Management Accounting Systems in modern Vietnamese enterprises. Furthermore, it has yet to disclose the knowledge gaps between SMEs and large firms about MAS's adaption with restricted management support to enhance their company performance to date. Consequently, subsequent research should focus on these issues and illustrate the implementation of specific methodologies in the application of innovative Management Accounting Systems (MAS) within small and medium-sized enterprises (SMEs) in the Vietnamese market, as well as in various comparable global market environments.

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