


**FACTORS AFFECTING DEMAND FOR ACCOUNTING SERVICES OF ENTERPRISES
USING CLOUD ACCOUNTING IN HANOI**

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ARTICLE INFO	ABSTRACT
<p>Article history:</p> <p>Received 01 May 2023</p> <p>Accepted 28 July 2023</p>	<p>Purpose: The article analyzes the impact of factors affecting the demand for accounting services of enterprises using cloud accounting in Hanoi.</p> <p>Theoretical framework: This paper uses model Factors Affecting Demand for Accounting Services of Enterprises Using Cloud Accounting.</p>
<p>Keywords:</p> <p>Accounting Services; Cloud Accounting; Hanoi.</p> <div data-bbox="172 958 480 1205" style="text-align: center;">  </div>	<p>Design/Methodology/Approach: The research method uses a questionnaire survey of accountants, chief accountants, business managers of enterprises in Hanoi. After the survey results are available, data processing is performed by statistical methods to determine the weight and frequency of the selected factors, and the data is processed on SPSS statistics 25 software to estimate the impact of the selected factors, factors affecting the demand for accounting services of enterprises using cloud accounting in Hanoi.</p> <p>Findings: Research results show that Cost Of Using Accounting Service, Trademark, Introduction, Accounting Professional Qualification, Benefits Of Using Accounting Services, Characteristics Of Businesses Using Cloud Accounting, Supplier's Support have a positive impact on the demand for accounting services of enterprises. businesses using cloud accounting in Hanoi.</p> <p>Research, practical & social implications: Based on the research results, the author has proposed recommendations to improve the demand for accounting services of businesses using cloud accounting in Hanoi.</p> <p>Originality/Value: This study fills the gap in the Demand for Accounting Services of Enterprises Using Cloud Accounting in Hanoi.</p> <p>Doi: https://doi.org/10.26668/businessreview/2023.v8i8.2956</p>

**FATORES QUE AFETAM A PROCURA DE SERVIÇOS CONTABILÍSTICOS DE EMPRESAS QUE
UTILIZAM A CONTABILIDADE EM NUVEM EM HANOÍ**

RESUMO

Objetivo: O artigo analisa o impacto dos fatores que afetam a demanda por serviços de contabilidade de empresas que usam contabilidade em nuvem em Hanói.

Estrutura teórica: Este artigo usa o modelo de Fatores que Afetam a Demanda de Serviços Contábeis de Empresas que Usam Contabilidade em Nuvem.

Design/Methodologia/Abordagem: O método de pesquisa usa um questionário de contadores, contadores principais, gerentes de negócios de empresas em Hanói. Depois que os resultados da pesquisa estão disponíveis, o processamento de dados é realizado por métodos estatísticos para determinar o peso e a frequência dos fatores selecionados, e os dados são processados em software de estatísticas SPSS 25 para estimar o impacto dos fatores

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selecionados, fatores que afetam a demanda por serviços de contabilidade de empresas que usam contabilidade em nuvem em Hanói.

Resultados: Os resultados da pesquisa mostram que o custo de usar o serviço de contabilidade, marca registrada, introdução, qualificação profissional de contabilidade, benefícios de usar serviços de contabilidade, características de negócios usando a contabilidade em nuvem, suporte do fornecedor têm um impacto positivo sobre a demanda para serviços de contabilidade das empresas.

Pesquisa, prática e social implicações: Com base nos resultados da pesquisa, o autor propôs recomendações para melhorar a demanda por serviços de contabilidade de empresas que usam contabilidade em nuvem em Hanói.

Originalidade/Valor: Este estudo preenche a lacuna na Demanda por Serviços Contábeis de Empresas Utilizando Contabilidade em Nuvem em Hanói.

Palavras-chave: Serviços de Contabilidade, Contabilidade em Nuvem, Hanói.

FACTORES QUE AFECTAN A LA DEMANDA DE SERVICIOS DE CONTABILIDAD DE EMPRESAS QUE UTILIZAN LA CUENTA EN NUBE EN HANO

RESUMEN

Objetivo: El artículo analiza el impacto de factores que afectan la demanda de servicios contables de empresas que utilizan la contabilidad en la nube en Hanoi.

Estructura Teórica: Este artículo utiliza el modelo de factores que afectan a la demanda de servicios de contabilidad empresarial que utilizan la contabilidad en la nube.

Diseño/Metodología/Enfoque: El método de búsqueda utiliza un cuestionario de contadores, contadores primarios, gerentes de negocios en Hanoi. Una vez disponibles los resultados de búsqueda, el procesamiento de datos se realiza mediante métodos estadísticos para determinar el peso y la frecuencia de los factores seleccionados, y los datos se procesan en el software de estadísticas SPSS 25 para estimar el impacto de los factores seleccionados, factores que afectan la demanda de servicios de contabilidad de empresas que utilizan la contabilidad en nube de Hanoi.

Resultados: Los resultados de la encuesta muestran que el costo de utilizar el servicio de contabilidad, la marca comercial, la introducción, la calificación de la contabilidad profesional, los beneficios de utilizar los servicios de contabilidad, las características empresariales utilizando la contabilidad en la nube, el apoyo a los proveedores tienen un efecto positivo en la demanda de servicios de contabilidad de las empresas.

Investigación, práctica e implicaciones sociales: Sobre la base de los resultados de la investigación, el autor propuso recomendaciones para mejorar la demanda de servicios contables de empresas que utilizan la contabilidad en la nube en Hanoi.

Originalidad/Valor: este estudio llena la brecha en la demanda de servicios de contabilidad de negocio usando la contabilidad en nube de Hanoi.

Palabras clave: Servicios de Contabilidad, Cloud Accounting, Hanoi.

INTRODUCTION

Over the years, globalization and the rapid development of information technology have fundamentally changed traditional working relationships. Along with the great development of the information technology industry, almost every application field is supported by computers. Information technology has really become one of the most widely applied industries in life and is becoming more and more popular, contributing to helping people manage work quickly and efficiently and provide Timely and reliable information. Accounting is an important part of the financial management tool system, which plays an active role in the management, administration and control of production and business activities of the enterprise, especially during the period. Currently. That requires businesses to apply information technology to the

organization and performance of accounting work in order to create reasonable and strictly controlled accounting information systems, providing timely information, honest, reliable with new accounting information processing techniques in accordance with current standards and regimes, contributing to increasing competitiveness and operational efficiency of their enterprises. Many software providers have launched information technology products used in accounting and accounting services of enterprises, which are accounting services, which have brought great benefits to businesses, accounting has become more and more popular. much faster and more accurate than manual accounting. This is a development trend in line with the renovation process of the country, especially in the current period of economic integration.

Accounting services are also one of the important services for businesses. To understand the reasons why businesses still have not used accounting services, first of all, we need to determine the influencing factors and the degree of impact of each factor on the intention to use accounting services. . Based on these factors, it helps businesses understand and consider the use of accounting software in accordance with company characteristics, bringing high economic efficiency. At the same time, it helps software providers understand the concerns of customers when intending to use the software, thereby improving the quality and features of accounting services.

LITERATURE REVIEW

In fierce competition and pressure due to globalization (Kamyabi & Devi, 2011), enterprises, especially small and medium enterprises, are more vulnerable. Using outsourcing accounting activities helps businesses reduce costs and create opportunities for business growth (Mahmoodzadeh et al., 2009) and maintain competitiveness (Jayabalan et al., 2009; Everaert et al., 2007) through better resource management (Nandan, 2010). Businesses can access professional knowledge and skills to overcome the lack of resources, skills, and expertise needed to perform internal accounting activities. External accountants advise managers to achieve long-term business goals and improve sustainability (Devi, S. S., & Samujh, R. H., 2010).

Transaction cost economics theory(TCE) explains why some firms approach outsourcing professional accounting services (Williamson, 1985). The decision to outsource depends on the comparative transaction costs of availing that service. Research by Everaert et al. (2007), Lammirmiaki (2005), and Spekle et al. (2007) based on the transaction cost economics theory demonstrate that frequency, asset specificity, and trust in accountants are

essential components influencing the decision to outsource accounting. Stratman (2008) argues that the transaction cost economics theory builds an understanding of whether in-source or outsourcing is an appropriate activity for the company. Accordingly, tasks that are not firm-specific should be outsourced.

Resource-based view theory (RBV) analyzes why SMEs use external accounting services based on creating capabilities and skills to gain competitive advantage and efficiency (Hafeez, A., & Andersen, O., 2014). Accordingly, competition level becomes the main factor affecting the decision to outsource the accounting function. Based on the resource-based view theory, Magiswary et al. (2010) suggest factors affecting the outsourcing of accounting services are cost, resource, capacity, outsourcing risk, management efficiency, size, and type of industry. Risk and management efficiency are the dominant factors in outsourcing the accounting function. Hafeez, A., & Andersen, O. (2014) proposed a research model with frequency, company specificity, opportunism, trust in accounting services, and competitive level. Empirical research showed that frequency, specificity of accounting, and initiative have a negative effect on the use of accounting services; trust in accounting services and the level of competition have a positive impact.

Cost of Using Accounting Service. Reducing costs is considered the most crucial driver for outsourcing services (Everaert et al., 2007). The price customers spend to use accounting services is one of the factors that customers will consider when choosing to use accounting services or not. Barrar et al. (2002) argued that a service provider with the necessary scale to purchase resources or allocate training costs to more employees should provide a cost-effective service or better performance.

Trademark. Research by Scott D.R. and Walt N.T. (1995) proved that supplier image is essential to selecting accounting services for some customers. Andreasen & Lindestad (1998) and O'Class and Grace (2004) showed that brand directly influenced service selection behavior. A good brand image can claim quality through a higher price tag. Specific accounting services require suppliers to meet quality standards when implementing services.

Introduction. Social, personal, and psychological factors are the factors that influence the choice of use (Engel and Blackwell, 1995; Kotler et al., 2013). The introduction is one of those factors. In accounting, external referrals are the criteria for professionals and business managers to select and maintain accounting services (Hunt et al., 1999). Accounting service is a unique service that few people understand and appreciate. Hence, it needs the introduction of a third party, such as professionals or those who have used the service.

Accounting Professional Qualification. Bennett and Robson (1999) showed that managers appreciate external service providers more. As a specific profession, the accounting profession requires accountants to have basic skills and knowledge and continuously learn to improve their qualifications; the professional qualifications of accounting staff are essential. Small and medium-sized businesses often lack these critical skills, while service providers often have a high level of expertise. The highly qualified team can help customers design internal control systems and advise on current laws and regulations issues. Therefore, the professional level affects the use of accounting services (Lee, 2009).

Benefits of using accounting services. Outsourcing includes professional and psychological benefits (Thanh T.T.C & Minh D.N, 2015). Professional help is that businesses can use professional services without training employees for the company. The psychological benefit shows that the company can be safe and secure and focus on the operation.

Characteristics of businesses using cloud accounting. Accounting is one of the leading fields of information technology application, and accounting work is increasingly supported by information technology. Traditional accounting practices tend to shift to cloud-based with the rapid rise of cloud computing (Dimitriu & Matei, 2015; Masterman, 2016). Businesses will replace the services that accountants currently perform with cloud services and will replace accountants if they do not adapt to cloud technology. The cloud accounting offering is growing rapidly yearly (Quinn et al., 2018).

Supplier's support. The support manifests in accompanying the business, responding to information when needed, and supporting and consulting the necessary information. Research by Cuc, N. T. K. (2020) on factors affecting the use of accounting services by small and medium-sized enterprises in Ho Chi Minh City shows that supplier support is related. The relationship has the same direction and has the most significant influence on the use of accounting services by enterprises.

METHODOLOGY

Research methods used include survey through questionnaires, survey subjects include accountants, chief accountants, business managers. Demand For Accounting Services, Cost Of Using Accounting Service, Trademark, Introduction, Accounting Professional Qualification, Benefits Of Using Accounting Services, Characteristics Of Businesses Using Cloud Accounting, Supplier's Support measured on a five-point Likert scale Very Good, Good, Average, not good, weak. The 5-level Likert scale is familiarly used in many studies, so the

author also quantifies each factor according to five levels. After the survey results are available, perform data processing by statistical methods to determine the weight and frequency of selected factors, process the data on SPSS statistics 25 software, analyze the reliability of the data. factors as well as factor measurement criteria, and at the same time apply statistical methods to synthesize and compare to estimate the influence of factors on the demand for accounting services of enterprises. businesses using cloud accounting in Hanoi.

The scope of the study is enterprises in Hanoi. Research data is collected in the form of face-to-face interviews and email interviews with accountants, chief accountants, business managers. The survey results collected 228 questionnaires. After eliminating the invalid questionnaires due to many empty cells, the author chose to use 214 questionnaires.

RESULTS AND DISCUSSION

Check the Scale

The results of evaluating the reliability of the scale by Cronbach's Alpha show that the scales have a reliability greater than 0.6 and the correlation coefficient of the total variable is greater than 0.3. All scales satisfy the conditions for EFA exploratory factor analysis. The reliability of the scales is summed up in the table below.

Table 1: Scale test results

No.	Variable	Symbol	Number of observed variables	Cronbach's Alpha	Minimum total correlation coefficient
1	Demand For Accounting Services	DAS	3	.618	.372
2	Cost Of Using Accounting Service	COU	4	.726	.464
3	Trademark	TM	3	.657	.403
4	Introduction	INT	3	.636	.390
5	Accounting Professional Qualification	APQ	3	.695	.478
6	Benefits Of Using Accounting Services	BU	4	.799	.512
7	Characteristics Of Businesses Using Cloud Accounting	CB	4	.702	.385
8	Supplier's Support	SS	5	.709	.441

Source: Prepared by the authors (2023).

EFA Analysis

Factor analysis was performed with Principle Component extraction and varimax rotation for the dependent observed variable. The results show that the coefficient KMO = 0.797 (meet condition > 0.5); significance level, and Barlett test = 0.000 (condition < 0.05) show that EFA analysis is appropriate. The total variance extracted is 59.603% > 50%, and factor loading factors are all greater than 0.5, so they are satisfactory. The official scale after EFA processing includes seven independent variables with 26 observed variables as proposed.

Table 2: EFA analysis

Rotated Component Matrix ^a							
	Component						
	1	2	3	4	5	6	7
BU2	.805						
BU3	.799						
BU5	.729						
BU4	.680						
BU1	.664						
COU2		.782					
COU4		.708					
COU1		.651					
COU3		.590					
CB1			.771				
CB4			.767				
CB3			.659				
CB2			.521				
SS2				.783			
SS1				.732			
SS3				.706			
SS4				.702			
INT3					.675		
INT2					.668		
INT1					.617		
APQ1						.777	
APQ2						.716	
APQ3						.691	
TM1							.782
TM3							.727
TM2							.643

Source: Prepared by the authors (2023).

Regression Analysis

Tables 3. Statistical value results of factors

Model Summary					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.790 ^a	.624	.611	.31763	2.008

a. Predictors: (Constant), BU, CB, TM, COU, APQ, INT, SS

b. Dependent Variable: DAS

Source: Prepared by the authors (2023).

The adjusted R squared reflects the influence of the independent variables on the variation of the dependent variable, in this case the factors Cost Of Using Accounting Service, Trademark, Introduction, Accounting Professional Qualification, Benefits Of Using Accounting Services, Characteristics Of Businesses Using Cloud Accounting, Supplier's Support affects 62.4% of the demand for accounting services of businesses using cloud accounting in Hanoi. The Durbin-Watson coefficient is 2008 in the range from 1.5 to 2.5, so there is no first order series autocorrelation.

In order to check whether this regression model is suitable with the collected data set and has application significance, the author continues to test the model's fit through ANOVA test as follows:

Table 4: Check the model fit (ANOVA model)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	34.418	7	4.917	48.737	.000 ^b
	Residual	20.783	206	.101		
	Total	55.201	213			

Source: Prepared by the authors (2023).

The model's F-statistic has a Sig value. = 0.000 < 0.05 shows that the model fits the data set and can be generalized. VIF coefficients are all less than 2, so there is no multicollinearity between components that do not appear in the research model.

The regression results show that the influence of these factors on the demand for accounting services of enterprises using cloud accounting in Hanoi is shown in the table below:

Table 5: Multiple regression results

Coefficients								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	B
1	(Constant)	-.531	.247		-2.145	.003		
	COU	.137	.045	.157	3.062	.002	.695	1.439
	TM	.176	.041	.204	4.346	.000	.827	1.209
	INT	.160	.044	.186	3.646	.000	.703	1.422
	APQ	.219	.046	.230	4.736	.000	.774	1.292
	CB	.138	.045	.144	3.063	.002	.830	1.205
	SS	.201	.052	.211	3.885	.000	.619	1.616
	BU	.111	.042	.118	2.630	.004	.914	1.094

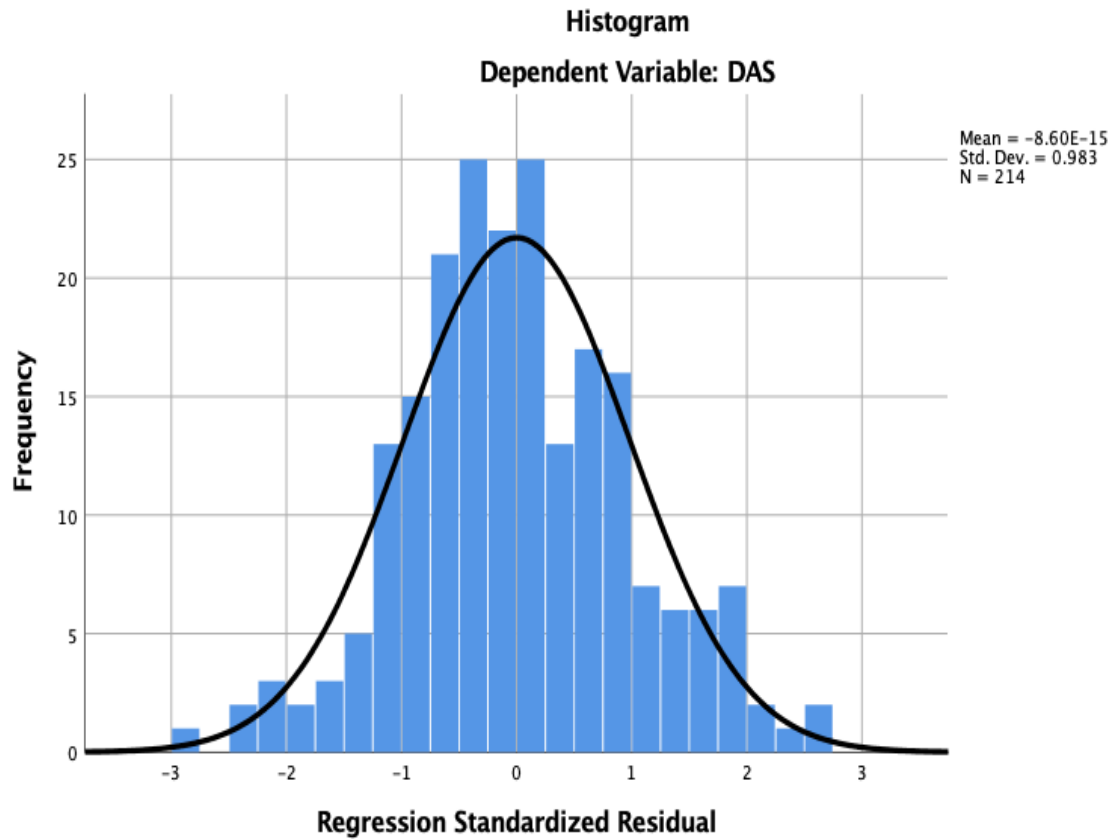
Source: Prepared by the authors (2023).

Sig test value for each independent variable < 0.05: all variables are significant in the model. Beta coefficients are all positive: all variables have the same effect on the dependent variable. The regression model is as follows:

$$DAS = -0.531 + 0.157COU + 0.204TM + 0.186INT + 0.230APQ + 0.144CB + 0.211SS + 0.118BU + E$$

VIF coefficients are all < 2: no multicollinearity occurs.

Figures 1. Normal Probability Plot of Residual



Prepared by the authors (2023).

CONCLUSION

Based on the results of quantitative research on factors affecting the demand for accounting services of enterprises using cloud accounting in Hanoi, the following conclusions can be drawn:

The multiple linear regression equation extracted by the standardized Beta coefficient shows that the standardized Beta coefficients of the factors are: Cost Of Using Accounting Service (0.157), Trademark (0.204), Introduction (0.186), Accounting Professional Qualification (0.230), Benefits Of Using Accounting Services (0.118), Characteristics Of Businesses Using Cloud Accounting (0.144), Supplier's Support (0.211).

From the results of research on factors affecting the demand for accounting services of enterprises using cloud accounting in Hanoi, the author makes some recommendations to improve as follows:

Enterprises' adoption of cloud accounting is driven by the factors Cost Of Using Accounting Service, Trademark, Introduction, Accounting Professional Qualification, Benefits Of Using Accounting Services, Characteristics Of Businesses Using Cloud Accounting, Supplier's Support. Basically, these factors have practical significance for managers in providing and supporting decisions on investment of information technology resources, building training programs to improve knowledge about security. information, expertise in the field of cloud computing and accounting. On the part of cloud accounting service providers, it is necessary to improve the quality of infrastructure, complete platforms and develop applications to suit the needs of different types of businesses. One of the limitations of cloud accounting is the risk of enterprise data and information, so cloud accounting service providers have to adopt most of the complex tools and processes and updates, and strives to provide better security and privacy than is available for cloud accounting.

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