


**IMPACT OF ACCOUNTING INFORMATION SYSTEM ON PERFORMANCE OF
VIETNAMESE CONSTRUCTION ENTERPRISES**

Thi Van Anh Duong^A



ARTICLE INFO	ABSTRACT
<p>Article history:</p> <p>Received 30 June 2023</p> <p>Accepted 28 September 2023</p>	<p>Purpose: The article analyzes the impact of the accounting information system on the performance of Vietnamese construction enterprises, providing more empirical evidence on the impact of the accounting information system to the performance of Vietnamese construction enterprises.</p>
<p>Keywords:</p> <p>Management Accounting Information; Operational Efficiency; Construction Enterprises; Vietnam.</p>	<p>Theoretical framework: This paper uses Organizational information processing theory, Situation theory, System Theory.</p>
	<p>Design/Methodology/Approach: The research method uses a questionnaire survey of accountants, chief accountants, business managers. Firm Performance, AIS Availability, AIS Security and Integrity, AIS Confidentiality and Privacy, AIS System Quality measured on a five-point Likert scale Very good, good, moderate, not good, weak.</p>
	<p>Findings: Research results show that AIS Availability, AIS Security and Integrity, AIS Confidentiality and Privacy, AIS System Quality has a positive impact on the performance of Vietnamese construction enterprises.</p>
	<p>Research, Practical & Social implications: Based on the research results, the author has proposed recommendations to improve the performance of construction enterprises in Vietnam.</p>
	<p>Originality/Value: This study fills the gap in the the the impact of the accounting information system on the performance of Vietnamese construction enterprises.</p>
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**IMPACTO DO SISTEMA DE INFORMAÇÃO CONTABILÍSTICA NO DESEMPENHO DAS
EMPRESAS DE CONSTRUÇÃO VIETNAMITAS**

RESUMO

Objetivo: O artigo analisa o impacto do sistema de informação contabilística sobre o desempenho das empresas de construção vietnamitas, fornecendo mais dados empíricos sobre o impacto do sistema de informação contabilística sobre o desempenho das empresas de construção vietnamitas.

Estrutura teórica: Este artigo usa a teoria do processamento de informação organizacional, teoria da situação, teoria de sistemas

Design/Metodologia/Abordagem: O método de pesquisa usa uma pesquisa de questionário de contadores, contadores principais, gerentes de negócios. Desempenho de Empresa, Disponibilidade AIS, Segurança e Integridade AIS, Confidencialidade e Privacidade AIS, Qualidade do Sistema AIS medida em uma escala Likert de cinco pontos Muito bom, bom, moderado, não bom, fraco.

Constatações: Os resultados da investigação mostram que a disponibilidade AIS, a segurança e integridade AIS, a confidencialidade e privacidade AIS, a qualidade do sistema AIS têm um impacto positivo no desempenho das empresas de construção vietnamitas.

Pesquisa, Prática e Social implicações: Com base nos resultados da pesquisa, o autor propôs recomendações para melhorar o desempenho das empresas de construção no Vietnã.

Originalidade/Valor: Este estudo preenche a lacuna existente no impacto do sistema de informação contabilística sobre o desempenho das empresas de construção vietnamitas

^A PhD in Economics. National Economics University. Hanoi, Vietnam. E-mail: anhdtv@neu.edu.vn

Palavra-chave: Informações Contábeis de Gestão, Eficiência Operacional, Empresas de Construção, Vietnã.

IMPACTO DEL SISTEMA DE INFORMACIÓN CONTABLE EN EL DESEMPEÑO DE LAS EMPRESAS VIETNAMITAS DE CONSTRUCCIÓN

RESUMEN

Objetivo: El artículo analiza el impacto del sistema de información contable en el rendimiento de las empresas vietnamitas de construcción, proporcionando más evidencia empírica sobre el impacto del sistema de información contable en el rendimiento de las empresas vietnamitas de construcción.

Marco teórico: Este artículo utiliza la teoría de procesamiento de información organizacional, teoría de la situación, teoría del sistema

Diseño/metodología/enfoque: El método de investigación utiliza una encuesta de cuestionario de contadores, contadores jefes, gerentes de negocios. Rendimiento de la empresa, disponibilidad de AIS, seguridad e integridad de AIS, confidencialidad y privacidad de AIS, calidad del sistema de AIS medida en una escala Likert de cinco puntos Muy bueno, bueno, moderado, no bueno, débil.

Resultados: Los resultados de la investigación muestran que la disponibilidad de AIS, la seguridad y la integridad de AIS, la confidencialidad y la privacidad de AIS, la calidad del sistema de AIS tiene un impacto positivo en el rendimiento de las empresas vietnamitas de construcción.

Investigación, práctica & Social Implicaciones: Basado en los resultados de la investigación, el autor ha propuesto recomendaciones para mejorar el rendimiento de las empresas de construcción en Vietnam.

Originalidad/valor: Este estudio cubre la brecha en el impacto del sistema de información contable en el desempeño de las empresas vietnamitas de construcción.

Palabra clave: Información Contable de Gestión, Eficiencia Operativa, Empresas de Construcción, Vietnam.

INTRODUCTION

Today, with the continuous development of science and technology, the most advanced technology has been applied to the field of human activities, from production and business to monitoring and management. Technology helps people manage work more efficiently and quickly, while providing timely and reliable information. Accounting is a leading important part of the economic and financial management system, playing a great role in controlling, managing and operating business and production activities of enterprises, especially in the financial sector. current period. An accounting information system (AIS) is a structure that an agency or business uses to collect, aggregate, manage, store, process, retrieve, and report its financial-accounting data . Accounting information systems can be used by accountants, consultants, business analysts, management, chief financial officers (CFOs), auditors, or managers. and tax authorities. Our accountants are highly trained to work with AIS, ensuring the highest accuracy rates in your financial transactions and financial records, and ensuring financial data is always available. ready for use while keeping the original data intact.

Business results of enterprises are often measured through performance indicators or efficiency in using resources to generate profits. In recent years, the evaluation of operating results does not stop at performance or efficiency indicators, but is expanded and measured by

non-financial indicators, the balance in business activities. BSC) or corporate social responsibility (CSR) metrics. Therefore, the concept of performance is used with a more general scope to measure multiple dimensions of organizational performance. When accounting information is used for decision making, its consequence is to contribute to improving the performance of businesses. The results are achieved when enterprises actively apply a modern AIS (Esmeray, 2016).

This study aims to examine the impact of the accounting information system on the performance of Vietnamese construction enterprises, thereby making some recommendations to improve the performance of these enterprises. construction industry in Vietnam.

LITERATURE REVIEW

Accounting information systems (AIS) collect, record, store, and process data to generate information for decision makers (Bodnar, 2014; Romney & Steinbart, 2012). The system includes the users of the system, the procedures and instructions used to collect, process and store data, the instructions, data of the organization and its business, the software used to process the data, the information technology infrastructure and internal controls and data protection. Accounting, financial and other information provided by AIS is important to both internal and external audiences (Kharuddin et al., 2010; Budiarto et al., 2018). AIS provides relevant information through recording financial transactions, preparing financial statements, budgeting, and analyzing business dynamics for managers and business owners to run their businesses (Harris et al., 2005). Accounting information used for decision making will contribute to improving business performance, especially when businesses actively deploy modern AIS applications (Esmeray, 2016; Kareem et al., 2019).

Measuring the performance of an organization is very important to be able to more effectively manage, deploy and use its resources (Gruber et al., 2010). Firm performance is the ability of a business to operate to meet the desired goals of its owners and stakeholders, such as investors or strategic shareholders (Smith & Reece, 1999). Performance measurement can be determined by subjective or objective, financial or non-financial performance. The accounting ratios used to measure performance are objective, but they only focus on short-term and financial ratios; mostly internal rather than external; they provide little indication of future achievement; little concern for competitors and customers; the unclear link between corporate goals and strategies (Antic & Sekulic, 2006). Small businesses often do not like to disclose financial information such as information about assets, sales, profitability ratios, etc. Therefore,

many studies have used subjective measurement through self-assessment of managers. Kaplan's studies (1992), Richard et al. (2009), and Vij & Bedi (2016) determine operational efficiency by measuring the degree to which the enterprise's goals are fulfilled and the satisfaction of stakeholders plus corporate social responsibility. R. Trabulsi (2018) measures results through cost reduction, quality improvement and effective decision-making indicators.

AIS Availability

Availability is the availability of accounting information when required (Dandago & Rufai, 2014). It is also the ability to be ready to operate and use the system when needed at any time (Al Hanini, E., 2015), accessibility and use in accordance with the company's schedule and program whenever needed (Al-Dmour, 2018). AIS availability is ensured by maintaining all hardware, providing immediate repair equipment when needed, and providing a precise, conflict-free framework environment. Olugbode et al. (2018) pointed out the positive influence of IT system availability on company performance. Availability allows to streamline operations, increase internal efficiency, and facilitate sustainable growth. Companies only get a clear idea of how to invest in new technology or use existing technology more effectively when analyzing the availability of accounting information (Ismail & King, 2019).

AIS Security and Integrity

Enterprise performance can be significantly predicted through AIS reliability, such as security and integrity (Al-Dmour, A. H., & Al-Dmour, R. H., 2018). Information security is one of the main attributes of information integrity (Boritz, 2005). The accuracy and completeness of accounting information determine the integrity of the information. System integrity is guaranteed when information processing is complete, accurate, timely, valid, and authorized (Hani Al-Dmour, A., 2018). When the system has limited access, the ability to exploit, steal, and abuse the system's software, inappropriate use will be limited.

AIS Confidentiality and Privacy

User attitudes are significantly influenced by their ability to ensure confidentiality and privacy (P. Meharia, 2012). Confidentiality helps protect the information in storage and transmission, ensuring the confidentiality of company information (Hani Al-Dmour, A., 2018). The information is not available and must not be disclosed to unauthorized users or anyone who needs to know anyone need to know. Patel (2015) points out that accounting information

systems can help businesses maintain confidentiality and protect accounting information from unauthorized disclosure. Martin et al. (2017) confirmed that data privacy produces adverse outcomes for companies, including negative abnormal stock returns and negative customer behaviour. To ensure security and privacy, many companies have used many measures to prevent wrong user access, restricting who has access rights..

AIS System Quality

The accounting information system provides information for micro and macroeconomic activities, so the business's success will be better ensured by the quality of accounting information (Siyanbola et al., 2019). The information provided must then be relevant, reliable, timely, understandable, material and of the quality of financial data. Stoner et al. (1995) argue that if decision-makers receive more irrelevant and useless information than they can use, they can ignore essential information on serious issues. From there, managers can make poor decisions. From a technical point of view, system quality reflects the information processing ability of the system and the software's ability to evaluate information. These are the failure of the system, consistency of the user interface, ease of use, documentation quality, coding and maintainability (Seddon, 1997). Research by Al-Mamary et al. (2018) and Leibert (2019) showed that system quality and information quality positively influence organizational performance.

The multivariable regression equation showing the relationship between the variables in the proposed model is as follows:

$$FP = \beta_0 + \beta_1 * AA + \beta_2 * SI + \beta_3 * CP + \beta_4 * SQ + E$$

In there:

AMAI: dependent variable - Firm Performance,
 AA: AIS Availability;
 SI: AIS Security and Integrity;
 CP: AIS Confidentiality and Privacy;
 SQ: AIS System Quality
 b₀: constant; E: residual.

METHODOLOGY

Research methods used include survey through questionnaires, survey subjects include accountants, chief accountants, business managers. Firm Performance, AIS Availability, AIS

Security and Integrity, AIS Confidentiality and Privacy, AIS System Quality are measured on a five-level Likert scale Very Good, Good, Medium, Not Good, Poor. 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, the data is processed by statistical methods to determine the weight and frequency of the selected factors, the results of the qualitative survey on the factors affecting the independence of the control. As an accountant, processing data on SPSS statistics 25 software, analyzing the reliability of factors as well as factor measurement criteria, and applying statistical methods to synthesize and compare for analysis. impact of accounting information system on the performance of Vietnamese construction enterprises.

The scope of the study is Vietnamese construction enterprises. 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 266 questionnaires. After eliminating the invalid questionnaires due to many empty cells, the author chose to use 258 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: Check the scale

No.	Variable	Symbol	Observed variables	Cronbach's Alpha	Corrected Item-Total Correlation
1.	Firm Performance	FP	4	.722	.441
2.	AIS Availability	AA	4	.743	.473
3.	AIS Security and Integrity	SI	6	.792	.452
4.	AIS Confidentiality and Privacy	CP	5	.781	.427
5.	AIS System Quality	SQ	4	.738	.443

Source: Prepared by the authors (2023).

EFA Results

Factor analysis was performed with Principle Component extraction and Varimax rotation for the dependent observed variable. The results show that the coefficient KMO = 0.865 (condition > 0.5), Significance level, and Barlett test = 0.000 (condition < 0.05) show that EFA

analysis is appropriate. The total variance extracted is 55.046% > 50%, but factor loading factor of AA3 is missing, so it is considered for removal.

Table 2: EFA Results

	Component			
	1	2	3	4
SI1	.751			
SI2	.750			
SI4	.725			
SI3	.653			
SI6	.650			
SI5	.559			
CP2		.750		
CP3		.733		
CP4		.729		
CP1		.636		
CP5		.558		
SQ2			.770	
SQ3			.736	
SQ4			.728	
SQ1			.558	
AA2				.789
AA4				.763
AA1				.596
AA3				

Source: Prepared by the authors (2023).

Exploratory factor analysis after removing AA3 show that the coefficient KMO = 0.857, Significance level, and Barlett test = 0.000 so that EFA analysis is appropriate. The total variance extracted is 56.168% > 50%, and factor loading factors are all greater than 0.5, so they are satisfactory. The official scale after EFA processing includes 4 independent variables with 18 observed variables.

Table 3: EFA Results

	Component			
	1	2	3	4
SI2	.752			
SI1	.749			
SI4	.727			
SI3	.655			
SI6	.648			
SI5	.561			
CP2		.758		
CP3		.737		
CP4		.731		
CP1		.639		
CP5		.569		
SQ2			.774	
SQ3			.742	
SQ4			.728	

SQ1			.559	
AA2				.806
AA4				.770
AA1				.571

Source: Prepared by the authors (2023).

Regression Analysis

Table 4: Statistical value results of factors

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.767 ^a	.588	.537	.41066	2.005

a. Predictors: (Constant), SQ, SI, CP, AA

b. Dependent Variable: FP

Source: Prepared by the authors (2023).

R squared greater than 0.5: the model is significant; 3 variables included in the model explain 58.8% of the change of the dependent variable; the rest are due to out-of-model variables and random error. Durbin - Watson coefficient < 2 : no first-order series autocorrelation in the model.

The adjusted R squared reflects the influence of the independent variables on the variation of the dependent variable, in this case the factors AIS Availability, AIS Security and Integrity, AIS Confidentiality and Privacy, AIS System Quality affect. 76.7% to the performance of Vietnamese construction enterprises. The Durbin-Watson coefficient is 2,005, in the range from 1.5 to 2.5, so there is no first-order sequence 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 5: Performing an analysis of variance (ANOVA)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	34.267	4	8.567	50.800	.000
	Residual	42.665	253	.169		b
	Total	76.932	257			

Source: Prepared by the authors (2023).

The sig value of this model test is $0.000 < 0.05$, so the built linear regression model is suitable for the population.

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.

Regression results showing the impact of the accounting information system on the performance of Vietnamese construction enterprises are shown in the table below:

Table 6: Multiple regression results

Coefficients ^a							
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1.092	.213		5.120	.000	
	AA	.100	.051		3.415	.001	.668
	SI	.165	.045		3.664	.000	.822
	CP	.153	.050		3.060	.002	.678
	SQ	.326	.047		6.875	.000	.715

Source: Prepared by the authors (2023).

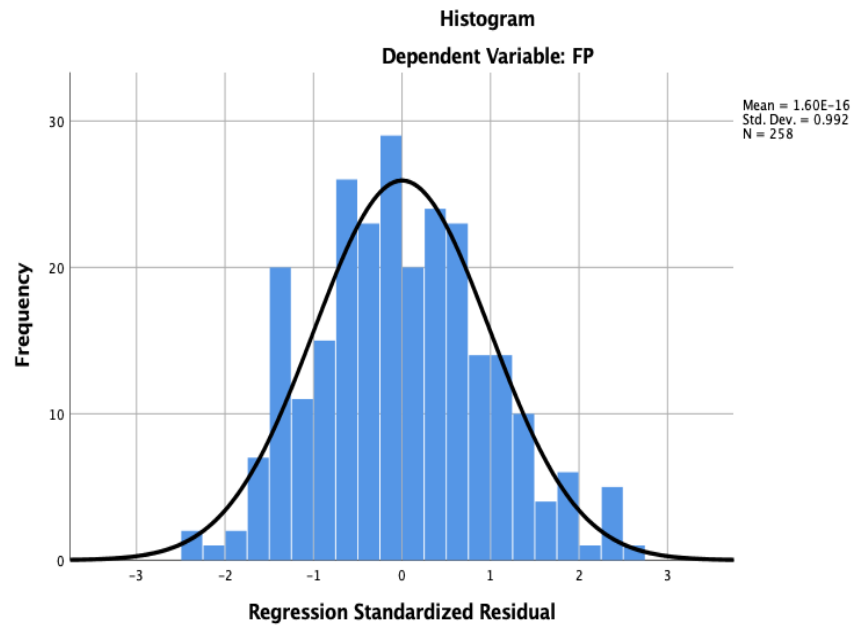
- sig test value for each independent variable < 0.05: all variables are significant in the model.
- Beta coefficients are all positive: all variables have the same effect on the dependent variable

The regression model is written as follows:

$$FP = 0.243 + 0.148AA + 0.189SI + 0.174CP + 0.381SQ + E$$

- VIF coefficients are all < 2: no multicollinearity occurs.

Figures 1: Normalized residual frequency plot



Source: Prepared by the authors (2023).

CONCLUSION

Based on the results of quantitative research on the impact of the accounting information system on the performance of Vietnamese construction enterprises, the following conclusions can be drawn: Multiple linear regression equation extracted according to the standardized Beta coefficient, it shows that the standardized Beta coefficients of the factors are AIS Availability(0.148), AIS Security and Integrity (0.189), AIS Confidentiality and Privacy (0.174), AIS System Quality (0.381). : in which AIS System Quality is the factor that has the greatest impact on the performance of Vietnamese construction enterprises.

From the research results on the impact of the accounting information system on the performance of Vietnamese construction enterprises, the author makes some recommendations to improve the performance of construction enterprises. In order to improve business performance, it is required that businesses themselves always be creative, minimize difficulties, promote advantages to create a favorable operating environment for the government. enterprise. Enterprises must always play a decisive role in determining the existence, development or decline of their production and business activities. The study makes some recommendations for solutions as follows:

Firstly, managers at enterprises need to improve their education and update their knowledge of accounting, information technology, and business administration. In addition, the

manager must be a direct participant in the implementation of the enterprise's accounting information system to contribute to improving operational results.

Second, implement solutions to achieve the appropriateness of the accounting information system in the context of applying information technology to bring about results for Vietnamese enterprises.

Thirdly, construction enterprises must know how to exploit and take full advantage of favorable conditions and factors inside their enterprises, such as: physical infrastructure, technological infrastructure, people, potential finance, business fields, product advantages, geographical location... to create advantages and increase competition for domestic and foreign enterprises.

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