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FACTORS AFFECTING RESPONSIBILITY ACCOUNTING AT JOINT STOCK COMMERCIAL BANKS IN VIETNAM

越南聯合商業銀行責任會計的影響因素

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Abstract

Modern management today requires corporations to control and evaluate governance responsibilities at each organizational level. To achieve this goal, managers must possess management tools to do it effectively. In order to improve the operational efficiency of joint stock commercial banks, it is necessary to include responsibility accounting as one of such tools. This study conducted a survey of 32 joint stock commercial banks with 304 questionnaires, using Statistical Package for the Social Sciences software for data analysis. The obtained research results indicate that factors affecting responsibility accounting in joint stock commercial banks include: (1) decentralized management, (2) organizational structure, (3) managerial awareness, (4) controlling activities, (5) qualifications of accountants, and (6) reward systems. Based on the research results, we proposed several governance implications for joint stock commercial banks, such as (1) choosing suitable organizational structure, (2) developing the Responsibility Accounting Reporting System, and (3) improving professional qualifications and management capacity.

Keywords: Influence Factors, Responsibility Accounting, Joint Stock Commercial Banks

摘要 當今的現代管理要求公司在每個組織級別上控制和評估治理責任。為了實現此目標，管理人員必須擁有有效執行此任務的管理工具。為了提高股份製商業銀行的運營效率，有必要將責任會計作為此類工具之一。這項研究使用社會科學軟件的統計軟件包對數據進行了分析，對32家股份製商業銀行進行了304個問卷調查。研究結果表明，影響股份製商業銀行責任會計的因素包括：（1）分散管理，（2）組織結構，（3）管理意識，（4）控制活動，（5）會計師資格，以及（6）獎勵制度。根據研究結果，我們對股份製商業銀行提出了一些治理方面的建議，例如：（1）選擇合適的組織結構；（2）開發《責任會計報告製度》；（3）提高專業資格和管理能力。

关键词: 影響因素, 責任會計, 股份製商業銀行

I. INTRODUCTION

Management activities are crucial for all companies, regardless of their field of operation, size, or scale [1]. Managers must plan, organize, lead, and control company resources, including both tangible and intangible assets; in a way that effectively achieves pre-determined goals [2], [3], [4]. The development of accounting is always associated with the increased organizational demand for calculating and assessing economic results achieved by management staff. Moreover, difficulties in management assessment prove the necessity of paying more attention to accounting [5]. In this context, a manager should choose the management tool that would be the most effective [6], [7]). There are five reasons to implement the responsibility accounting (RA) system [8]: (i) decentralization; (ii) assessment of the results; (iii) motivation; (iv) transfer pricing; (v) a decision on whether to abort or continue the business. The important thing is how joint stock banks (JSBs) implement the RA tool into the banking management processes for achieving higher efficiency in accordance with their characteristic features and conditions. Thus, in this context, accountants are responsible for providing special management information, meaning the collection, classification, aggregation, analysis and presentation of financial and non-financial information that support managers in decision making and controlling [9].

II. LITERATURE REVIEW

RA in management in general and in accounting in particular is a hotly debated topic among academics and administrators across the globe. RA was first developed in 1950 among large manufacturing enterprises in the US [10] such as IBM, GM, Ford Motors, Kodak, etc. The role of RA then was to provide useful information for making management decisions through quantitative methods and techniques. RA has been very important in providing accountability information for each individual, department, and management level in an organization through management reports typically divided into two types: responsibility statements, and financial and non-financial information reports [11]. RA enables reliable evaluation of divisions and departments' performance and results and guarantees the independence of each organizational unit [12].

RA can find causal relationships between activities and their effectiveness. RA can also evaluate and compare the effectiveness of divisions and departments within decentralized organizations [13].

Decentralization varies according to the size and scale of an organization. Usually, large organizations use accountability systems based on activities, functions, and strategies [14]. The RA system could be considered under either the structural organization approach (management decentralization) or the content approach [15]. In the first approach, the RA system is divided into multiple responsibility centers. Accordingly, in European countries and India, the organization of RA system in companies includes three responsibility centers: investment centers; profit centers; and cost centers [11]. As pointed out by previous studies in USA, the organization model of large private companies includes four responsibility centers, adding revenue centers to the mix [16]. To complement the above studies, according to Horngren et al., in the private sector, a contribution margin center is added to USA's list [17]. In the content approach, RA content includes four elements: assignment of responsibilities; development of standards and measure results; evaluation of achievements; distribution of results [18], and further developed into 7 different factors [19]. This shows that RA is also an innovation of accounting systems [8].

Therefore, there is currently extensive study of an RA application that could be suitable for all types of businesses. For example, Fowzia [20] used RA to measure the performance of service organizations. Hanini [21] used RA to measure the level of organizational performance in banks and in other joint stock companies. Other researchers have applied RA systems to industrial joint stock companies [22] and the model of factors affecting the RA application for manufacturing enterprises, in particular, factors affecting RA application in food processing enterprises, the influence of RA on strategy implementation to boost the organization's effectiveness and the application of RA in sustainable development of manufacturing enterprises [23]. Through the review of the literature, we have found that RA is an effective governance tool to execute control over both financial and strategic aspects of an organization. Therefore, from an administrative and governance perspective, it is necessary to conduct research and apply the RA tool for management

purposes regardless of the type of enterprise. The problem is to increase the extent to which each business can access and exploit this management tool, the appropriateness of this tool up to the characteristics of business and, finally, the necessity to conduct related research and measure the impact of RA on business performance.

III. METHODS/ MATERIALS

A. Preliminary Research

This is done through qualitative methods to adjust and supplement the observed variables used in the measurement of our interested research concepts. The research process in this stage can be classified into the following three types of research: exploratory research; descriptive research; and explanatory research. Exploratory research is designed to allow researchers to discover a certain phenomenon. This type of research is conducted when the field of study is too large or when the research problem is difficult to limit. Descriptive research is conclusive in nature, as opposed to exploratory. This means that descriptive research gathers quantifiable information that can be used for statistical inference on target audience through data analysis. As a consequence, this type of research takes the form of closed-ended questions, limiting its ability to provide unique insights. However, used properly it can help better define and measure the significance of something about a group of respondents and the population they represent. Explanatory research is conducted in order to help us find the problem that was not studied before in-depth. Explanatory research is not used to give us some conclusive evidence but help us in understanding problem more efficiently. Exploratory researchers should be able to adapt to the new data and the new insights that they discover as they study the subject.

In this article, authors will carry out exploratory research with the two main objectives as follows:

(i) To identify and select factors affecting the RA in JSBs in Vietnam. Those factors are necessary to carry out the next research;

(ii) To explore the reactions, attitudes and comments of the banking management staff on questions surrounding bank management issues and the implementation of RA in JSBs in Vietnam to get some adjustments and to complete the research scales before starting formal research.

B. Formal Research

The survey sample is taken from the board of directors, the heads/deputy heads of the department, the control section, the internal audit department, the chief accountant and the accountants of JSBs in Vietnam. Each survey method, e-survey or traditional postal survey, has certain advantages and limitations, so as researchers, we flexibly use the survey method depending on the actual situation. E-surveys have an advantage associated with lower cost per respondent [24]. In addition, e-surveys can reduce the total time required for survey respondents to answer the survey questions because they do not need extra time to send feedback [25]. However, e-surveys also have some limitations, as respondents may encounter technical difficulties in receiving, opening, and completing questionnaires. Also, a large number of survey rejections that may be almost equivalent to the surveys sent by traditional post mail, may occur due to outdated or inaccurate email addresses [26]. Email invitations and reminders can also be considered as spam [27], [28]. Other studies suggest that e-surveys' response rate is lower than that of postal surveys [29], [30]. Therefore, in this study, it is possible to obtain objective answers, using mixed methods, in accordance with actual conditions. For this study, we use traditional sampling methods for convenience. The data collection process is conducted by direct surveys, by sending questionnaires via email or postal mail. The obtained data is then synthesized by Microsoft Excel software and cleansed, coded and processed by SPSS 22 statistical software.

The time period for distributing and collecting surveys questionnaire was from August to October 2019. We collected survey questionnaires from 32 JSBs from North Vietnam to South Vietnam. Most of the respondents were located in the largest megacities - the capital: Hanoi and Ho Chi Minh City (HCMC). All observed variables in the questionnaire (component of the scale) use the 5-grade Likert scale as follows: (1) Strongly disagree; (2) Disagree; (3) No comments; (4) Agree; (5) Strongly agree.

Samples were taken according to the recommended rules of [31] with a minimum sample size of 300. The research team distributed 350 collected questionnaires, and we obtained 310 questionnaires in return, of which 6 are invalid. The remaining questionnaires were deemed valid, with a final sample size of 304 used for this research. Thus, the number of observations satisfies the sample size condition.

Samples were selected by convenient method. Subjects participating in the study were mainly female (63.5%) with age between 22 and 35 (86.2%) and mostly with university degree

(56.6%). General information about the participants in the survey are shown in Table 1 below.

Table 1.
Survey sample statistics

	Frequency	Percent		Frequency	Percent
Gender	304	100	Qualification	304	100
Male	111	36.5	Colleges	98	32.2
Female	193	63.5	University	172	56.6
			Postgraduate	34	11.2
Age	304	100	Position	304	100
22-25	139	45.7	Director	21	6.9
26-35	123	40.5	Head/Deputy Head	89	29.3
36-45	31	10.2	Team Leader	131	43.1
over 45	11	3.6	Accountant	63	20.7

In this study, we inherited the approach from the researches by Hanini [21] and Tuan [15] to conduct analysis of the impact factors affecting

the RA in JSBs in Vietnam. So, independent variables and dependent variables are presented suitably in the following Tables 2 and 3.

Table 2.
Independent variable scale

Influence factor	Encode
I. Managerial decentralization	
1 Managers sharing specific tasks	PQQL1
2 Managers promulgating authority to make decisions of the centers they manage	PQQL2
3 Managers are with clearly described and defined responsibilities and authority	PQQL3
4 Qualified staff with appropriate expertise	PQQL4
5 Managers having the right time to carry out their work	PQQL5
6 Accountability of employees	PQQL6
7 Managers responsible for reporting the performance of their centers.	PQQL7
II. Organizational structure	
1 Organizational structure is with responsibility centers with their own type of activities.	CCTC1
2 Collaborative relationship between the responsibility centers	CCTC2
3 There is a responsible center manager	CCTC3
4 Each responsibility center has specific and clearly described activities.	CCTC4
III. Awareness of managers	
1 Managers are informed about the RA system	NTNQL1
2 Managers are responsible for the RA system	NTNQL2
3 Managers are aware of the benefits of RA	NTNQL3
4 Managers appreciate the usefulness of RA technical tools	NTNQL4
IV. Control	
1 Internal control is organized regularly	KS1
2 The process of controlling business activities is clearly organized	KS2
3 External audits are carried out periodically	KS3
4 Risk control procedures are set up fully, meeting requirements.	KS4
5 Internal audit is organized independently from other departments.	KS5
V. Accounting staff qualifications	
1 Accounting staff with college degrees	TDNVKT1
2 Accounting staff with bachelor degree	TDNVKT2
3 Accounting staff with postgraduate qualifications	TDNVKT3
4 Accountants with domestic certificates of professional and internationally accreditation (ACCA, CMA, and so on)	TDNVKT4
VI. Reward system	
1 Financial and non-financial rewards are supplemented	HTKT1
2 Periodic review of the reward system	HTKT2
3 Rewards based on objective criteria and in accordance with responsibilities	HTKT3
4 Employees are satisfied with the reward system, which increases the work efficiency.	HTKT4

Table 3.
Dependent variable scale

Influence factor	Encode
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	Influence factor	Encode
The ability to organize and implement RA in JSBs in Vietnam		
1	The ability to organize decentralized management in RA	KNTCXD1
2	Ability to organize and build responsibility centers in RA	KNTCXD2
3	Ability to set targets to assess the performance of responsible centers	KNTCXD3
4	Ability to report on performance assessment of responsible centers	KNTCXD4

IV. RESULTS AND DISCUSSION

A. Results of the Exploratory Factor Analysis (EFA)

The EFA analysis results in Table 4 show that the KMO coefficient = $0.841 \geq 0.5$, satisfying the condition of $0.5 \leq \text{KMO} \leq 1$ [32]; significance level of testing sig = 0.00 satisfying the condition of ≤ 0.05 ; the observed variables have factor load atisfying the condition of ≥ 0.5 . The total variance extracted $68.175\% \geq 50\%$ is satisfactory.

B. Results of Correlation Analysis (CA)

The analysis results in Table 5 show that the correlation coefficient between the independent variables and the dependent variables and between independent variables positively indicates a positive relationship in which the strongest correlation is between the control variable and the organizational structure variable (0.491 ; $p < 0.005$) and the lowest correlation is

between organizational structure variable and the reward system variable (0.298 ; $p < 0.005$). The correlation between the independent variables and dependent variables is also in the same direction. Especially, the dependent variable is the ability to organize and build responsibility centers in JSBs (KNTCXD) has the strongest correlation with KS (0.609 ; $p < 0.05$) and the weakest correlation with the variable HTKT (0.513 ; $p < 0.05$). This shows that the relationship between the dependent and independent variables is more closely.

Table 4.
KMO and Bartlett's test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.	.841
Bartlett's Test of Sphericity	Approx. Chi-Square 4387.829
	Df 300
	Sig. .000

Table 5.
Results of correlations analysis

		KNTCXD	PQQL	CCTC	NTNQL	KS	TDNVKT	HTKT
Pearson Correlation	KNTCXD	1.000	.540	.556	.520	.609	.532	.513
	PQQL	.540	1.000	.328	.323	.320	.354	.322
	CCTC	.556	.328	1.000	.366	.491	.402	.298
	NTNQL	.520	.323	.366	1.000	.441	.453	.393
	KS	.609	.320	.491	.441	1.000	.412	.480
	TDNVKT	.532	.354	.402	.453	.412	1.000	.465
	HTKT	.513	.322	.298	.393	.480	.465	1.000
Sig.(1-tailed)	KNTCXD	.	.000	.000	.000	.000	.000	.000
	PQQL	.000	.	.000	.000	.000	.000	.000
	CCTC	.000	.000	.	.000	.000	.000	.000
	NTNQL	.000	.000	.000	.	.000	.000	.000
	KS	.000	.000	.000	.000	.	.000	.000
	TDNVKT	.000	.000	.000	.000	.000	.	.000
	HTKT	.000	.000	.000	.000	.000	.000	.
N	KNTCXD	304	304	304	304	304	304	304
	PQQL	304	304	304	304	304	304	304
	CCTC	304	304	304	304	304	304	304
	NTNQL	304	304	304	304	304	304	304
	KS	304	304	304	304	304	304	304
	TDNVKT	304	304	304	304	304	304	304
	HTKT	304	304	304	304	304	304	304

C. Results of Regression Analysis (RA)

The regression analysis results are presented in Table 6. The Sig values corresponding to the variables PQQL, CCTC, NTNQL, KS, TDNVKT, HTKT ensure statistical significance with 95% confidence ($\text{Sig} \leq 0.05$). Therefore, it

can be concluded that the organization and construction of RA in private commercial banks in Vietnam are positively influenced by 6 factors: PQQL, CCTC, NTNQL, KS, TDNVKT and HTKT.

Table 6.
Results of coefficients' calculations

Model	Unstandardized coefficients		Standardized coefficients Beta	t	Sig.	Collinearity statistics	
	B	Std. Error				Tolerance	VIF
(Constant)	.397	.161		2.474	.014		
PQQL	.213	.033	.259	6.411	.000	.795	1.258
CCTC	.206	.043	.207	4.762	.000	.687	1.455
NTNQL	.119	.036	.142	3.267	.001	.686	1.458
KS	.162	.031	.243	5.227	.000	.599	1.669
TDNVKT	.088	.030	.130	2.889	.004	.641	1.561
HTKT	.091	.030	.135	3.057	.002	.662	1.510

Based on the results in Table 6, the standardized regression equation is defined as follows:

$$KNTCXD = 0.397 + 0.259 * PQQL + 0.243 * KS + 0.207 * CCTC + 0.142 * NTNQL + 0.135 * HTKT + 0.130 * TDNVKT. \quad (1)$$

D. Testing Explanation Level and Suitability of the Model

The analysis results in Table 7 show that Adjusted R Square = 0.607 means that 60.7% of the ability to organize and build the responsibility accounting in JSBs in Vietnam is explained by 6 independent variables, PQQL, CCTC, NTNQL, KS, TDNVKT, HTKT. The remaining 39.3% are other factors that have not been tested in this study.

Table 7.
Model summary^b

Model	R	R Square	Adjusted R Square	Std. error of the estimate	Durbin-Watson
1	.784 ^a	.615	.607	.36810	1.915

To test the suitability of the research group's model, we use the F-test variable in ANOVA variance analysis that gives the following results:

Table 8.
Model conformity test table (ANOVA^a)

Model	Sum of squares	Df	Mean square	F	Sig.
Regression	64.300	6	10.717	79.092	.000 ^b
1 Residual	40.243	297	.135		
Total	104.543	303			

The result of testing the statistical value F, with the value sig = 0.000 (<0.05) from the ANOVA variance analysis Table 8 shows that the theoretical model is consistent with the

actual data. The independent variables are linearly correlated with the dependent variables.

E. Testing Multi-Collinearity Phenomenon

Multicollinearity measurement was performed, the results showed that the variance magnification coefficient (VIF) with a value of less than 2 (Table 6) was satisfactory. So the multiple linear regression model has no multicollinearity phenomenon, the relationship between the independent variables does not affect the interpretation results of the model.

F. Discussion of the Results

This study aims to identify factors that affect the organization and construction of RA in JSBs in Vietnam. Such identification will help JSB managers and state agency officials to identify and measure the factors affecting the organization and construction of RA in Vietnamese JSBs. This will be an important scientific basis contributing to the formulation of policies to improve the operational efficiency of JSBs in the future. By combining qualitative research methods (expert interviews) with quantitative research methods using EFA analysis and multivariate regression analysis, this study provides research results consistent with previous research. This study found six important factors that affect the organization and construction of RA. The degree of their influence from highest to lowest is as follows: (a) decentralization of management, (b) control, (c) organizational structure, (d) managerial awareness, (e) reward system, and (f) qualifications of accountants.

This study found that decentralization of management is the most influential factor for the development of RA standards in JSBs in Vietnam with a coefficient of $\beta = 0.259$. This index has a positive relationship with the dependent variable when JSBs (a) have the right

to share specific tasks (PQQL1), (b) have the authority to make decisions in the responsibility center they manage (PQQL2), (c) describe and define their responsibilities and authority (PQQL3), (d) arrange staff with appropriate expertise (PQQL4), (e) appropriately allocate time to perform the work (PQQL5), and (f) define accountability of each employee (PQQL6). In addition, JSB managers are responsible for reporting the performance of their responsibility centers to the higher levels of management. This is similar to the next five factors: control with regression coefficient $\beta = 0.243$, organizational structure with regression coefficient $\beta = 0.207$, management awareness with regression coefficient $\beta = 0.142$, reward system with regression coefficient $\beta = 0.135$, and qualifications of accountants with regression coefficients $\beta = 0.130$. All these factors have a positive impact on the organization and development of RA in JSBs in Vietnam. This result is quite consistent with previous studies in the literature [18], [19], [20], [21], [15].

Thus, this study's research results show that RA could be organized and developed in Vietnamese JSBs as an important management tool. It is crucial to pay special attention to the issue of decentralized management and increased control within the bank. The next issues to consider are organizational structure, managerial awareness, a reward system, and, finally, the qualifications of accountants. This study provides a scientific basis to help JSBs in Vietnam in identifying factors that influence the organization and construction of RA systems as modern management tools to improve operational efficiency. Research results are a good source of reference information as they give specific empirical evidence on factors affecting RA construction and organization in Vietnamese JSBs.

G. Management Implications

Based on the obtained research results, to organize and build a good RA system as a management tool in Vietnamese JSBs, we propose several following governance implications:

JSBs in Vietnam need to pay more attention to management accounting in general, and RA in particular. In the current context, the need to change management thinking is extremely important and is necessary not only for JSBs in particular, but also for all other credit and financial institutions in Vietnam [33], [34]. Equipping and updating modern management knowledge and tools (including RA) is

indispensable, and managers should be strongly aware of this need.

JSBs in Vietnam must choose an organizational structure model that is suitable to the management objectives of each of management level, and to decentralized management. The decentralization of management must be consistent with the characteristics of business activities, management culture and organizational structure, in order to promote improved efficiency and working performance.

JSBs in Vietnam are in agreement with the increasingly popular idea of decentralized management, and should be associated with the responsibility centers. The number of responsibility centers that are set up by organizational designers depends on the operational characteristics of each JSB, with centers divided to promote rationality and efficiency. In the literature review section, we propose to establish three types of responsibility centers: investment centers, cost centers, and profit centers—with the possibility of a fourth type: revenue centers. Along with the establishment of these responsibility centers, JSBs in Vietnam also need to develop and improve the objectives and methods of assessing the performance of each center, as well as the responsibilities of its respective managers. Additionally, JSBs should develop an adequate RA reporting system to fully reveal information on how each responsibility center is performing.

Furthermore, it is necessary to strengthen control activities—focusing on internal controls such as operational, cost, and credit risk—to enable bank managers to access useful information for decision making. Therefore, it is necessary to strengthen the monitoring of accountability both at mid-level management and operational levels, focusing on branches and transaction offices. This will help the higher-level management staff at the JSBs' headquarters obtains useful and timely information for their decision making.

When evaluating the performance of management responsibilities, it is necessary to have an appropriate reward policy to motivate employees to feel secure in their work and devote their best efforts towards the success of their banking institution. Therefore, JSBs in Vietnam should build a reward system based on objective grounds. A good reward system is the factor that keeps employees financially and professionally safe and is the foundation to promote security, stability, and the sustainable development of the bank.

The banking industry is a business sector that requires the highest levels of innovation, modernity, and pioneering in the application of the advanced technology achieved by Industry 4.0 [6]. Therefore, banks require significant investment to improve the professional qualifications and management capacities of all staff members. In particular, the staff in the accounting department needs effective investment to enhance their professional activity. Evidently, this is closely related to the organization and development of a RA system. Accounting departments in JSBs—as advisory divisions for the board of directors on banking-related financial and accounting issues—are the focal points for receiving and providing information on the financial situation of the bank. To meet the job requirements in the current context, accountants are required to be highly professionally qualified. Therefore, JSBs in Vietnam should invest in multiple resources for their training and development. Organizational supports are needed to facilitate their motivation and to encourage self-study in a range of areas: improving and updating professional knowledge on management accounting, statistical analysis, business administration, and related information technology to set up and implement organizational processes; building responsibility centers; defining criteria for responsibility assessment; and preparing RA reports at the request of every level of banking management. Therefore, for the purpose of providing useful information for the managers' business and banking decision-making processes, the organization and full-scale development of RA is considered to be one of the most effective solutions.

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