

# **Empirical Research Model on Factors Affecting the Application of Responsibility Accounting in Automobile Manufacturing Enterprises in Vietnam**

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## **Abstract:**

This article aims to propose an empirical research model on factors affecting the application of responsibility accounting (RA) in automobile manufacturing enterprises in Vietnam. The study employed qualitative research method which is done through ground theory method (GT), expert interviewing method and group discussion. The findings show that the application of RA is influenced by 10 factors including: (1) Management decentralization, (2) Company size, (3) Manager's educational background and awareness, (4) Accountant qualifications, (5) Accountant qualifications, (6) Enterprise's characteristics, (7) Legal environment, (8) Competition, (9) Cost of organization RA and (10) Application of information technology.

**Keywords:** Responsibility accounting, influencing factors, enterprises.

## **1. INTRODUCTION**

Vietnamese economy has been constantly integrating into the world. The integration process has created opportunities but also posed many difficulties and challenges. Therefore, local enterprises are searching for effective management tools that assist them in making decisions. One of the key management tools is responsibility accounting (RA). One of the effective management tools to help businesses develop sustainably in the current context is RA (Nguyen, 2017; Tran, 2017; Meda, 2003).

RA is more and more important role and position in economic management of the enterprises in various countries of the world, especially in the developed countries. Starting with Higgins' research in 1952, RA has been researched and applied in enterprises for more than 70 years. Research findings show that RA has made a significant contribution to the success of businesses operating in different fields around the world, such as manufacture (Lin

and Yu, 2002; Akenbor et al., 2013), bank (Pajrok, 2014; Hanini, 2013), healthcare (Nyakuwanik et al., 2012; Karasioglu et al., 2012). However, not all businesses can successfully apply RA. In Vietnam, after more than 15 years of research and application of RA, there is still quite a big gap. This problem motivates the researchers focus on considering and evaluating the impact of external and internal factors leading to this situation. Compared with Vietnamese manufacturing enterprises in general and companies of the automobile industry in particular, automobile manufacturing enterprises have many specific factors such as large investment capital, advanced, complicated production technology including many stages, so there are responsibility centers stratified in the enterprise as well as requires cost control to each stage. Therefore, it is suitable for the research and application of RA.

This paper aims to propose an empirical research model on factors affecting the

application of RA in automobile manufacturing enterprises in Vietnam that will be tested by an empirical study in Vietnam in order to recognize the facilitating factors for the adoption of RA in automobile manufacturing firms in the coming time.

The article is structured as follows. The next section presents methodology. The third section is results. Finally, the paper concludes with conclusions and directions for future research.

## **2. RESEARCH METHODOLOGY**

The study employed qualitative research method with the following techniques:

The GT method is carried out by studying and analyzing previous topics in combination with the theoretical basis. The study collected, analyzed and systematized of previous studies in the world and Vietnam related to the concept, content of RA and factors affecting the application of RA in enterprises through various databases online such as Science Direct, Google Scholars and Scopus, Etc. This study indicated to 56 articles and 8 generic works, which has been conveyed to decide any materials should be incorporated into this search. After reading the most related articles that they have gathered, it was chosen the best that fit with the aims of the present issues about factors affecting the application of RA in enterprises.

Expert interviewing method and group discussion are used to adjust and supplement independent variables in order to build scales of factors affecting RA in automobile manufacturing enterprises in Vietnam. The study conducted in-depth interviews with 8 experts, including 04 lecturers teaching management accounting at different universities (Thuongmai University, National Economics University, Foreign Trade University, Hanoi University of Science and Technology, Academy of Finance) and 04 practical experts including Chairman of the Board of Directors, Deputy General Director, Chief Accountant, Head of

Accounting Department at automobile manufacturing enterprises in Vietnam via phone and face-to-face meeting. Along with the interview, the study conducted a group discussion of 15 teachers from the Teacher Union of the Faculty of Accounting - Auditing, Thuongmai University.

## **3. RESEARCH RESULTS**

### **3.1. An overview of responsibility accounting**

#### **3.1.1. Responsibility accounting concept**

The RA is a part of the management accounting that has the function of collecting, synthesizing and reporting accounting data related to the responsibilities of each manager in the organization, through reports related to costs, revenue, and performance of each department that they have a responsibility to control, to assess the responsibilities and performance of each manager (Atkinson et al., 1997). According to Martin (2012), RA is a tool to measure and evaluate the performance of the departments related to investment, profits, revenue and costs that each department has the right to control and be responsible for. The RA is also a basic tool of management control and is determined by four essential factors: assigning responsibilities, setting performance measurement indicators, evaluating performance and delivering rewards. In which, measuring and evaluating performance is based on both financial information and non-financial information (Hansen and Mowen, 2007).

#### **3.1.2. The content of responsibility accounting in enterprises**

According to researchers (Atkinson et al., 1997; Hansen and Mowen, 2007; Hanini 2013; Tran Trung Tuan, 2015; Cao Thi Huyen Trang, 2020), RA content in enterprises includes some basic issues as followings:

Divide the units into responsibility centers: responsibility center is a part or a function whose achievements are directly

responsible by a specific administrator (ACCA, 2010). Determination of types of responsibility centers depends on the firm's size, scope and specificity in its operations, the complexity of the economic process, and the ability to scoping over powers and responsibilities (Nowak, 2000). In terms of management accounting, responsibility centers include 4 categories: cost center, revenue center, profit center and investment center (Hanini, 2013; Zimnicki, 2015).

- Decentralization and assignment of responsibilities to managers in responsibility centers: This is one of the main contents of the RA (Higgins, 1952). The superior administrators need to authorize subordinate administrators in responsibility centers with clear authority to manage and the administrators of each responsibility centers are responsible for the results as well as the effectiveness of their implementation in their centers. Administrators need to be authorized in accordance with the activities in the responsibility centers that they undertake to make the right decisions to achieve planned results.

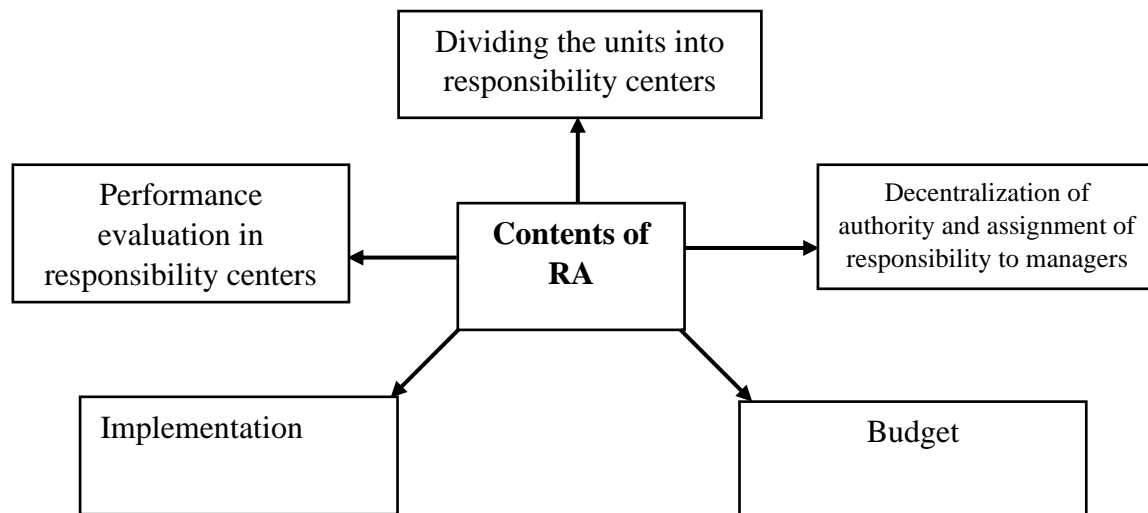
- Budget: The managers in each responsibility centers are responsible for estimation. After the budget has been approved, the budget is the basis for the superior leaders to allocate resources, as well as a basis for subordinate leaders to perform their tasks to achieve the set objectives. For example, with the cost center making budget such as direct raw material cost, direct labor cost, overheads cost... With the revenue center, making

budget of product consumption, sales volumes.

- Implementing: In order to collect information processed in responsibility centers, RA applies general accounting methods such as invoice method, account method, price calculation method and balance synthesis (Chanko, 1967; Luong Thi Thanh Viet, 2018) and technical methods of management accounting suitable for each center (Tran Thi Hong Mai et al., 2020). For example, to collect performance information of cost centers, RA bases on related invoices such as invoices of materials delivery, tools, spreadsheets and fixed asset depreciation amortization...

- Performance evaluation in responsibility centers: To evaluate the responsibility centers assigned, the target system of the enterprise must include the targets of estimate of the beginning of the period, the targets for the implementation period (Luong Thi Thanh Viet, 2018). Since then, the RA will evaluate the achievements as well as the responsibility of the managers at the responsibility centers by taking the performance results of responsibility centers, comparing with the original estimate data. In which, the criteria for estimating, implementing as well as evaluating the responsibility centers assigned must be associated with the tasks that enterprises have assigned to responsibility centers (Doan Ngoc Que et al., 2011). Thus, it is possible to generalize the contents of RA in enterprises as Diagram 1 below:

**Diagram 1: The responsibility accounting contents in enterprises**



(Source: Authors synthesized)

### 3.2. Theoretical framework

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

According to contingency theory, the RA application in businesses depends on industrial characteristics, production technology, organizational structure, size, and the organizational strategy in each stage, suitable with internal and external environment in which the enterprise is operating. Thus, the theory indicates two

groups of factors that have an impact on the implementation of RA: internal factors and external factors. The internal factors include management decentralization, enterprise’s characteristics, company size, manager’s educational background and awareness, accountant qualifications, cost of the RA organization. The external factors include application of information technology, legal environment and competition.

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

### **3.3. Research overview of factors affecting the application of RA in enterprises**

**Company size:** Nowak (2000) and Zimnicki (2015) argue that the company size affects the definition of responsibility centers. They state that besides the size of the company, the types of centres are affected by the following factors: the scope and specificity of the company's activity, the complexity of the economic process, and the ability to define the scope of authorities and responsibilities. The studies of RaJan (2011) and Alshormaly (2013) conclude that the size of revenue, total assets, employees and financial resources have significant influence on RA application. Mohamad et al. (2014) show that RA is related with the size of an organization. It is useful for the large-scale companies, while small-scale companies are not useful as compared to large scale. According to Kamilah (2012) and Quesado et al. (2016), there is an impact of company size on the application of RA in a firm. Research shows that large-scale enterprises, to better manage them, need to implement decentralization and this affects the RA organization in the business. Similarly, the studies of Tran (2105), Ngo and Ngo (2018), Le and Pham (2018), Huynh and Ta (2018), Ma and Tran (2019), Tran et al. (2020) conclude that organization size has a positive impact on the application of RA.

**Enterprise's characteristics:** The establishment of RA depends on characteristics of each enterprise (Shields, 1995). Nowak (2000) argues that the specificity of business operations is one of the factors affecting the responsibility centers. Meanwhile, the identification of responsibility centers is an important content of RA. Research by Venkatrathnam and Reddy (2008) also showed that RA is related to corporate control system because it is based on the principles of authorization and determination of responsibility. Similarly, Fowzia (2011) also emphasizes

that RA is a control tool under the enterprise's control system. So, the control system is a factor that affects RA in an enterprise. Nguyen et al. (2019) state that we need to use enterprise characteristics to design the RA system that is suitable and effective when operating control activities for target objectives. The divisions of an organization into responsibility centers are based on its operational characteristics (Nguyen, 2020). The researches of Nguyen et al. (2019) and Bui (2019) show that organization's operational characteristics affect the application RA of businesses.

**Accountant qualifications:** Researches by Haldma and Laats (2002), Alomiri (2003), Ismail and King (2007) show that the accountant's qualifications are related to the level of RA application in an enterprise. The qualifications of accountants are considered as one of the potential factors that can affect the organization of RA in the business. McChlery et al. (2004) claim that qualified accountants help RA in business growth. The study of Nawaiseh et al. (2014) also indicated that the insufficiency of employee training programs in managerial accounting in Jordanian Industrial Companies listed at Amman Stock Exchange was one of the factors hindering the implementation of RA at a very high level, accounting for 74.8%. Similarly, the research results of Ern et al. (2016) also show that the presence of qualified accountants is related to the high degree of RA application. The research results of Nguyen (2015), Tran and Ly (2018), Le and Pham (2018), Huynh and Ta (2018), Ma and Tran (2019), Nguyen and Le (2019) showed that accountant qualifications affect the RA applications.

**Management decentralization:** Vlogel (1962) refers to the construction and establishment of RA in an enterprise, the author believes that RA should be built on the basis of management decentralization to collect information, implement business control, and provide information for

managers to make effective decisions. Similarly, Gordon (1963) shows that RA only activates when the business is decentralized and organized. The studies of Belkaoui (1981) and Anderson (1995) also state that management decentralization has a significant influence on the application of RA in an enterprise. In 1997, Atkinson et al. concluded that RA can only be implemented when the business has a clearly decentralized organizational structure. Similarly, by analyzing the factors that influence the RA system, the studies of Casey et al. (2008), Fowzia (2009), Fowzia (2011), Smith et al. (2012), Nguyen (2015), Ngo and Vu (2017), Ngo and Ngo (2018), Tran and Ly (2018), Huynh and Ta (2018), Nguyen et al. (2019), Bui (2019), Ma and Tran (2019), Nguyen (2020) show that management decentralization affects the application of RA in enterprises.

**Manager's educational background and awareness:** Gordon (1963) argued that if economists were only interested in economic efficiency without caring about attitudes of subordinate administrators, the RA would not be able to fulfill its inherent role. Koske and Muturi (2015) argue that when managers understand the usefulness of RA in performance assessment, the more likely they apply RA for its benefits. Shixian (2014) believes that the application of RA in businesses is significantly affected by the training and qualifications of business leaders. Nyakuwanika et al. (2012) identify the relationship between the human factors and RA, without the participation of managers in the design of the RA system, it will not be effective. The research results of Nguyen (2015), Tran (2015), Ngo and Vu (2017), Tran and Ly (2018), Le and Pham (2018), Ngo and Ngo (2018), Huynh and Ta (2018), Ma and Tran (2019), Nguyen and Le (2019), Tran et al. (2020) show that manager's educational background and awareness has an impact on the organizations of RA.

**Competition:** Researches by Hwang (2005), Huang et al. (2010) emphasized the need to consider the level of competition in management accounting in general and RA in particular. According to Doan (2012), the competition factor implies the extent to which an enterprise has to cope with rivals in terms of sources of raw materials, human resources, product quality, services, prices, distribution channels, and diversity of products. The studies of Libby and Waterhouse (1996), Granlund and Lukka (1998), Mia and Clare (1999), and O'Conner et al. (2004) state that the keener the competition an enterprise is facing, the more management accounting devices are employed. Similarly, Doan's (2012) conclusion also shows that the competition has profound impacts on strategic management accounting application. The studies of Ahmad (2012), Le and Pham (2018) show that competition has an impact on the application of RA in enterprises.

**Cost of organization RA:** To apply RA, enterprises must pay certain expenses such as costs of investment in equipment, technology, consulting costs of organizations and experts, training costs related to knowledge of management accounting in general and RA in particular... Hence, enterprises will consider the correlation between benefits and costs for applying RA in the firm (Ma and Tran, 2019). The RA organization in enterprises needs to ensure that the benefits obtained must be greater than the costs. Therefore, with the low cost of RA organization, it will increase the level of RA adoption in firms (Tran, 2016). The studies of Dao (2015), Huynh and Ta (2018), Ma and Tran (2019), Cao (2020) show that cost of organization RA has an impact on the application of RA in enterprises.

**Legal environment:** Li (2017) believes that legal environment is an important external factor and forms a good foundation for the development of management

accounting. RA is a part of management accounting needs to be flexible in order to adapt to changes in the legal environment (Shields, 1995). Nguyen et al. (2019) show that legal environment is one of the factors that affect the performance of animal feed processing enterprises in Vietnam. Nguyen (2015), Nguyen et al. (2019) and Bui (2019) believe that the legal environment positively affects organizations of RA.

#### **Application of information technology:**

Information technology helps to process data onto computers, share data sources and quickly process a large volume of economic

transactions at the same time. Therefore, the application of information technology in management and accounting will positively affect the RA application. Research results of Chang (2001), Choe (2004), Huynh and Ta (2019), Ma and Tran (2019) show that the application of information technology has an impact to apply RA in enterprises.

Based on the above analysis, it is possible to summarize some basic factors influencing the application of RA in the enterprise in Table 1 below:

**Table 1: Factors affecting the application of RA in enterprises**

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

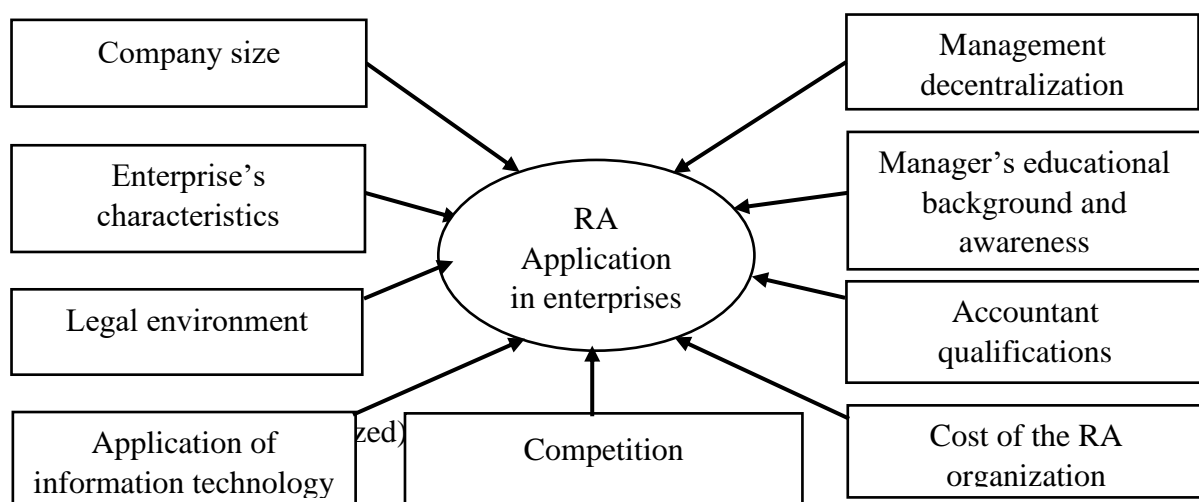
8	Cost of organization RA	Dao (2015), Huynh and Ta (2018), Ma and Tran (2019), Cao (2020).
9	Application of information technology	Chang (2001), Choe (2004), Huynh and Ta (2019), Ma and Tran (2019)

(Source: Authors synthesized)

Based on the three background theories mentioned above combined with Table 1,

the theoretical research model on factors affecting the application of RA in enterprises can be summarized in Figure 1:

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



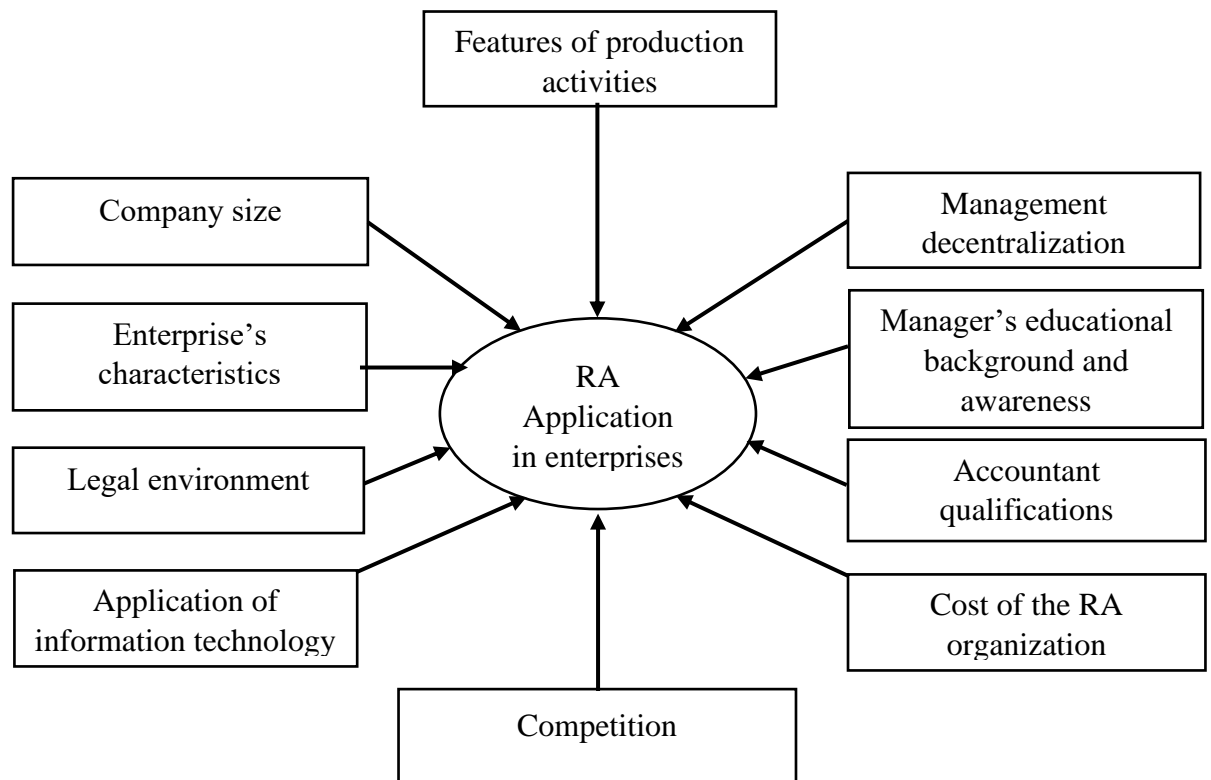
### 3.5. Proposing an empirical research model on factors affecting the application of RA in automobile manufacturing enterprises in Vietnam

After in-depth interviews with 8 experts and group discussions, the study

added 01 factor "Specific of production activities" affecting the application of RA in automobile manufacturing enterprises in Vietnam. Therefore, a new research model on factors affecting the application of RA in automobile manufacturing enterprises in Vietnam has shown in Figure 2 below:



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



(Source: Authors synthesized)

With the above – mentioned research model, 10 hypotheses are stated as follows:

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

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

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

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

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

H6: Firm's characteristics have a positive influence on the application of RA in

automobile manufacturing enterprises in Vietnam.

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

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

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

H10: Features of production activities have a positive influence on the application of RA in automobile manufacturing enterprises in Vietnam.

### 3. CONCLUSIONS

In the increasingly competitive business environment, companies are required to utilize all of their resources to pursue

competitive advantage. RA is a way to gain sustainable competitive advantage through helping manager to have valuable information in making decisions for achieving general objective, strengthen sustainable development of enterprises. RA can be applied in various organizations in general and automobile manufacturing enterprises in Vietnam in particular. However, it depends on numerous factors: Management decentralization; Company size; Manager's educational background and awareness; Accountant qualifications; Enterprise's characteristics; Legal environment; Competition; Cost of organization RA and application of information technology.

The main aim of this paper is to propose an empirical model on factors affecting the application of RA in automobile manufacturing enterprises in Vietnam. In the coming time, the empirical studies will be carried out in order to verify the hypotheses generated from proposal research model. The findings from empirical studies will be foundations for recommendations to facilitate the application of RA in automobile manufacturing enterprises in Vietnam.

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