

**RESEARCH FACTORS AFFECTING THE ORGANIZATION OF COST MANAGEMENT ACCOUNTING: A CASE OF THE ENTERPRISES OF MINING, PROCESSING AND TRADING CONSTRUCTIONS IN THE SOUTHERN REGION**

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**ABSTRACT:** *The primary role of a management accounting officer in an organization is to collect and provide appropriate and timely information to managers so that they can operate and control the organization's operations and out decided. The enterprise managers often plan and make decisions about production schedules and schedules, marketing managers make decisions about advertising, promotion and pricing, and homes. Financial management often makes decisions on capital mobilization and investment. All these managers need information for their decisions. It is the management accounting staff that will provide useful information to managers at all levels of the organization. Therefore, a requirement for management accounting staff is that they must be knowledgeable about decision-making situations of managers. Besides, the research results showed that there were 150 accounting managers who interviewed and answered about 15 questions. The Data collected from 12/06/2016 to 15/12/2016 in the Southern region. The researcher had analyzed Cronbach's alpha, KMO test, the result of KMO analysis used for multiple regression analysis. There are three components following: Political - economic environment, information technology system and human resource affecting the organization of cost management accounting at the enterprises of mining, processing and trading constructions in the southern region with significance level of five percent. The research results were processed from SPSS 20.0 software. The parameters of the model estimated by Least - Squares Method tested for the model assumption with 5% significance level.*

**KEYWORDS:** Accounting, cost management, management accounting and Ba Ria - Vung Tau University (BVU).

## **INTRODUCTION**

An organization can be defined as a group of people linked together to achieve a common goal. A bank that carries out financial services is an organization, a university that carries out training and education as an organization, and so on. An organization must be understood as the people in the organization. Not the material wealth of the organization.

What does an organization have goals for? The answer is not simple. Yet, that is the basis for making decisions about the strategy and strategy of the organization. The objectives of the groups are diverse and varied. In each of the different stages of development, an organization can determine one or several objectives. Here are some common goals of organizations: (1) Maximize profit or achieve desired return; (2) Minimize costs; (3) Maximize market share or achieve a certain level of market share; (4) Improve product quality, leading product quality; (5) Maintain the existence of the business; (6) Growth; (7) Maximal value of the property; (8) Achieve internal stability; (9) Responsibility for the environment and (10) provide high quality services at minimal cost.

Cost and management accountant evaluates the efficiency of production as well as service management and operational efficiency by collection, compilation, organization, verification and analysis of information from various departments of an organization. However, in large organizations the information is made available through the computer-based systems which are especially designed for systemization of work. Moreover, the process encompasses monitoring of related costs as well as overhead costs such as capital costs, labor costs and material costs which are involved in making of products or providing services.

A cost and management accountant conducts an analysis of sales trend for maintaining a balance between the forces of demand and supply. This also helps in preventing over production. Such professionals also monitor performance which helps in finding out and reporting problem. Therefore, the recurrence of the problems can be prevented. The analysis also helps in comparison of financial performances, provides the figures for future pricing and costing policies as well as other managerial decisions.

The above mentioned things and combination with the practical requirements of the teaching career, the author had boldly chosen the theme: "***Research factors affecting the organization of cost management accounting: A case of the enterprises of mining, processing and trading constructions in the Southern region***". This study finds out the factors affecting the organization of cost management accounting and to enhance the effectiveness of organization of cost management accounting in the future.

## LITERATURE REVIEW

**Cost accounting:** Burns, Quinn, Warren & Oliveira (2013) showed that the cost accounting deals with the calculation and assessment of costs and expenses to purchase or produce something. It relates to calculation per unit cost using different costing techniques. Its primary purpose is to facilitate managers in decision making.

**Management accounting:** Clinton, B.D.; Van der Merwe, Anton (2006) showed that the management accounting relates to the provision of appropriate information for decision-making, planning, cost control and performance evaluation. Management accounting turns data into information, knowledge, and wisdom about a business entity's operations. This is one step further than cost accounting. Management accounting works to know the reasons of profit or loss and studies the factors which influence efficiency to assist in decision making. Therefore, cause and effect is an important feature of management accounting. Besides, the management accounting is a profession that involves partnering in management decision making, devising planning and performance management systems, and providing expertise in financial reporting and control to assist management in the formulation and implementation of an organization's strategy.

**Cost management accounting:** Burns, Quinn, Warren & Oliveira (2013) showed that the cost management in accounting is a form of management accounting that is designed to help business owners predict how much business expenses. The purpose of this form of accounting is to avoid going over budget so that businesses can hold onto as much of their revenues as possible. If you would like to work in management accounting and you are trying to learn more about cost management and planning budgets, read on and find out what you need to know about cost management plans within the over-all business model.

**The political environment** refers to the actions taken by the government, which potentially affect the daily business activities of any business or company. According to the Law Dictionary, such actions occur on a local or international scale depending on the governmental institution's authority.

**The economic environment** consists of external factors in a business market and the broader economy that can influence a business. You can divide the economic environment into the microeconomic environment, which affects business decision making - such as individual actions of firms and consumers - and the macroeconomic environment, which affects an entire economy and all of its participants. Many economic factors act as external constraints on your business, which means that you have little, if any, control over them. Let's take a look at both of these broad factors in more detail. The totality of economic factors, such as employment, income, inflation, interest rates, productivity, and wealth, that influence the buying behavior of consumers and institutions.

**Information technology (IT):** Chandler, Daniel; Munday, Rod (2012) showed that IT is the application of computers to store, study, retrieve, transmit, and manipulate data or information, often in the context of a business or other enterprise. IT is considered a subset of information and communications technology (ICT). In 2012, Zuppo proposed an ICT hierarchy where each hierarchy level "contain[s] some degree of commonality in that they are related to technologies that facilitate the transfer of information and various types of electronically mediated communications."

The term is commonly used as a synonym for computers and computer networks, but it also encompasses other information distribution technologies such as television and telephones. Several industries are associated with information technology, including computer hardware, software, electronics, semiconductors, internet, telecom equipment, and e-commerce.

**Information technology system (ITS):** Chandler, Daniel; Munday, Rod (2012) showed that ITS includes Any equipment or interconnected system or subsystem of equipment that is used in the automatic acquisition, storage, manipulation, management, movement, control, display, switching, interchange, transmission, or reception of data or information. Also includes computers, ancillary equipment, software, firmware, and similar procedures, services (including support services), and related resources.

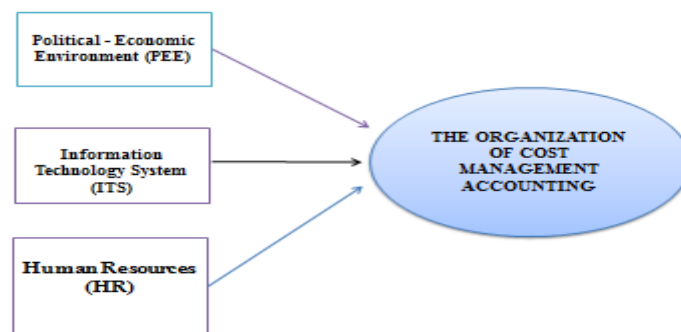
**Human resources:** Radhakrishna, A., and R. Satya Raju (2015) showed that human resources are the people who make up the workforce of an organization, business sector, or economy. "Human capital" is sometimes used synonymously with "human resources", although human capital typically refers to a more narrow view (i.e., the knowledge the individuals embody and economic growth). Likewise, other terms sometimes used include "manpower", "talent", "labour", "personnel", or simply "people".

A human-resources department (HR department) of an organization performs human resource management, overseeing various aspects of employment, such as compliance with labour law and employment standards, administration of employee benefits, and some aspects of recruitment and dismissal. Human resources play an important part of developing and making a company or organization at the beginning or making a success at the end, due to the labour provided by employees. Human resources is intended to show how to have better employment

relations in the workforce. Also, to bring out the best work ethic of the employees and therefore making a move to a better working environment.

## RESEARCH METHOD

This study uses the method for a way of asking questions which allows the interviewee to have more control of the interview. The interview could be semi-structured, which uses an interview schedule to keep some control of the interview, but also allows for some flexibility in terms of the interviewee's responses. The interview could be unstructured, here the aim is to explore the interviewee's feelings about the issue being explored and the style of questioning is very informal. In addition, the formal research is done by using quantitative methods questionnaire survey of 150 accounting managers interviewed and answered about 15 questions. The Data collected from 12/06/2016 to 15/12/2016 in the Southern region. The reason tested measurement models, model and test research hypotheses. Data collected were tested by the reliability index (excluding variables with correlation coefficients lower  $< 0.30$  and variable coefficient Cronbach's alpha  $< 0.60$ ), factor analysis explored (remove the variable low load factor  $< 0.50$ ). The hypothesis was tested through multiple regression analysis with linear Enter method. But it is obvious that there are different types of enterprises. This also gives evidence to the fact that the results of the study can be generalized to portray the 150 accounting managers. Multiple linear regression was used following:



**Research model for Research factors affecting the organization of cost management accounting**

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3$$

Y: the organization of cost management accounting.

$\beta_0 - \beta_3$ : Regression coefficients.

$X_1 - X_3$ : Factors affecting the organization of cost management accounting.  $X_1$ : Political - Economic Environment;  $X_2$ : Information Technology System and  $X_3$ : Human Resources. Three factors have positive relation to the organization of cost management accounting.

**RESEARCH RESULTS****Table 1: Descriptive Statistics for factors affecting the organization of cost management accounting**

<b>1. Political - Economic Environment (PEE)</b>	<b>Std. Deviation</b>	<b>Cronbach's alpha</b>
PEE1: Law and macro economic are stability, development for the enterprises to apply the organization of cost management accounting.	1.03047	0.926
PEE2: Regulation enforcement is good for the enterprises to apply the organization of cost management accounting.	1.04114	
PEE3: Accounting incentives related policies for the enterprises to apply the organization of cost management accounting.	1.01213	
PEE4: Economic growth rate and low inflation are suitable conditions for the enterprises to apply the organization of cost management accounting.	.97313	
PEE5: Political stability is good for the enterprises to apply the organization of cost management accounting.	1.01319	
<b>2. Information Technology System (ITS)</b>	<b>Std. Deviation</b>	<b>Cronbach's alpha</b>
ITS1: The enterprises have many modern technologies to meet for the organization of cost management accounting	1.45103	0.919
ITS2: The enterprises have many modern technology software system to make new accounting work with high quality the organization of cost management accounting	1.36239	
ITS3: The enterprises have many modern information technology systems to make new accounting work with high quality for the organization of cost management accounting.	1.33775	

**Table 1: continued**

<b>3. Human Resources (HR)</b>	<b>Std. Deviation</b>	<b>Cronbach's alpha</b>
HR1: The managers' accounting knowledge is sufficient to needs for the organization of cost management accounting at the enterprises of mining, processing and trading constructions in the Southern region.	.93876	0.918
HR2: The advanced accounting training is the task of business priorities of the organization of cost management accounting at the enterprises of mining, processing and trading constructions in the Southern region.	1.06857	
HR3: The managers' accounting skills are the task of business priorities of the organization of cost management accounting at the enterprises of mining, processing and trading constructions in the Southern region.	1.26437	
HR4: The enterprises managers encourage and support accounting employees to learn, act and control the organization of cost management accounting.	1.29927	

<b>4. GENERAL ASSESSMENT (GA)</b>	<b>Std. Deviation</b>	<b>Cronbach's alpha</b>
GA1: The political - economic environment affecting the organization of cost management accounting.	.59170	0.672
GA2: The information technology system affecting the organization of cost management accounting.	.73822	
GA3: The human resource quality affecting the organization of cost management accounting.	.67904	

(Source: The researcher's collecting data and SPSS)

Table 1 showed that the Cronbach's alpha is the most common measure of internal consistency ("reliability"). It is most commonly used when you have multiple Likert questions in a survey/questionnaire that form a scale and you wish to determine if the scale is reliable. If you are concerned with inter-rater reliability, we also have a guide on using Cohen's ( $\kappa$ ) kappa that you might find useful.

Table 1 showed there were 15 questions for 150 accounting managers at the enterprises of mining, processing and trading constructions in the Southern region. 150 accounting managers interviewed and answered but 147 persons processed, lack of 3 sample. The Data collected from 12/06/2016 to 15/12/2016 in the Southern region. This study used scale of five level following 1: Strongly disagreement; 2: disagreement; 3: normal; 4: agreement and 5: strongly agreement. The table 1 revealed that the result of the descriptive statistics following: the results showed 147 managers presented accounting managers processed. The results showed that max value is 5, minimum is 1, mean is around 3.0 and Std. Deviation is around 1.0. Besides, the table 1 showed that the Cronbach's alpha coefficient if the removal variables is more than 0.6. In addition, the correlation coefficient of the total variations is more than 0.3. Therefore, all of 15 items used for the next research.

Each question was a 5-point Likert item from "strongly disagree" to "strongly agree". In order to understand whether the questions in this questionnaire all reliably measure the same latent variable (feeling of safety) (so a Likert scale could be constructed), a Cronbach's alpha was run on a sample size of 150 managers presented Accounting managers (147 samples processed by SPSS 20.0). All of factors had Cronbach's alpha that are high 6.0.

**Table 2: KMO and Bartlett's Test for factors affecting the organization of cost management accounting****KMO and Bartlett's Test**

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.774
Approx. Chi-Square		1454.986
Bartlett's Test of Sphericity	df	66
	Sig.	.000

**Total Variance Explained**

Com.	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	4.117	34.311	34.311	4.117	34.311	34.311	3.881	32.338	32.338
2	3.304	27.529	61.841	3.304	27.529	61.841	3.283	27.362	59.699
3	2.351	19.593	81.434	2.351	19.593	81.434	2.608	21.735	81.434
4	.459	3.826	85.260						
5	.382	3.184	88.444						
6	.355	2.954	91.399						
7	.253	2.108	93.506						
8	.220	1.832	95.338						
9	.207	1.727	97.065						
10	.144	1.200	98.265						
11	.131	1.090	99.355						
12	.077	.645	100.000						

Extraction Method: Principal Component Analysis.

(Source: The researcher's collecting data and SPSS)

Table 2 showed that Kaiser-Meyer-Olkin measure of sampling adequacy was statistically significant and high data reliability ( $KMO = 0.774 > 0.6$ ). This result was very good for data analysis. Table 2 showed that Cumulative percent was statistically significant and high data reliability was 81.434 % ( $> 60\%$ ). This Data is very good for the next analysis. Structure Matrix for factors affecting the organization of cost management accounting

**Table 3: Structure Matrix for factors affecting the organization of cost management accounting****Rotated Component Matrix<sup>a</sup>**

Code	Component		
	X1	X2	X3
PEE2	.909		
PEE3	.899		
PEE4	.897		
PEE5	.853		
PEE1	.816		
HR1		.928	
HR3		.913	
HR4		.912	
HR2		.849	
ITS1			.961
ITS3			.905
ITS2			.904

(Source: The researcher's collecting data and SPSS)

Table 3 showed that structure matrix for the factors affecting the organization of cost management accounting that had 3 components following: **X1**: Political - Economic Environment; **X2**: Information Technology System and **X3**: Human Resources.

**Table 4: KMO and Bartlett's Test for the organization of cost management accounting**  
**KMO and Bartlett's Test**

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.	.649
Approx. Chi-Square	67.409
Bartlett's Test of Sphericity	df
	3
Sig.	.000

**Total Variance Explained**

Com.	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	1.814	60.464	60.464	1.814	60.464	60.464
2	.672	22.414	82.878			
3	.514	17.122	100.000			

Extraction Method: Principal Component Analysis.

Code	Component
	1
GA2	.809
GA3	.799
GA1	.722

(Source: The researcher's collecting data and SPSS)

Table 4 showed that Kaiser-Meyer-Olkin measure of sampling adequacy was statistically significant and high data reliability ( $KMO = 0.649 > 0.6$ ). This result was very good for data analysis. Table 3 showed that Cumulative percent was statistically significant and high data reliability was 60.464 % ( $> 60\%$ ). This Data is very good for the next analysis.

Regression analysis for factors affecting the organization of cost management accounting.

Table 4 showed that structure matrix for the organization of cost management accounting that had 1 components following: **Y**: the organization of cost management accounting.

**Table 5: Correlation test for factors affecting the organization of cost management accounting**

		Y	X1	X2	X3
Y	Pearson Correlation	1	.472**	.530**	.350**
	Sig. (2-tailed)		.000	.000	.000
	N	147	147	147	147
X1	Pearson Correlation	.472**	1	.106	-.139
	Sig. (2-tailed)	.000		.202	.094
	N	147	147	147	147
X2	Pearson Correlation	.530**	.106	1	.084
	Sig. (2-tailed)	.000	.202		.310
	N	147	147	147	147
X3	Pearson Correlation	.350**	-.139	.084	1
	Sig. (2-tailed)	.000	.094	.310	
	N	147	147	147	147

(Source: The researcher's collecting data and SPSS)

Table 5 showed that there are correlations that are significant at the 0.01 level (2-tailed). The correlation coefficient ranges from -1 to 1. A value of 1 implies that a linear equation describes the relationship between X and Y perfectly, with all data points lying on a line for which Y increases as X increases. A value of -1 implies that all data points lie on a line for which Y decreases as X increases. A value of 0 implies that there is no linear correlation between the variables. Table 5 showed that the correlation coefficient ranges from 0.3 to 0.6.

**Table 6: Regression Model for factors affecting the organization of cost management accounting**

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.771 <sup>a</sup>	.594	.586	.33626	1.569

a. Predictors: (Constant), X3, X2, X1

b. Dependent Variable: Y

**Bootstrap for Model Summary**

Model	Durbin-Watson	Bootstrap <sup>a</sup>			
		Bias	Std. Error	95% Confidence Interval	
				Lower	Upper
1	1.569	-.450	.149	.845	1.431

a. Unless otherwise noted, bootstrap results are based on 3000 bootstrap samples

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	23.683	3	7.894	69.816	.000 <sup>b</sup>
	Residual	16.169	143	.113		
	Total	39.852	146			

a. Dependent Variable: Y

b. Predictors: (Constant), X3, X2, X1

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	1.143	.153		7.467	.000		
X1	.280	.032	.477	8.802	.000	.967	1.034
X2	.226	.027	.448	8.312	.000	.979	1.022
X3	.154	.022	.378	6.992	.000	.971	1.030

**Bootstrap for Coefficients**

Model	B	Bootstrap <sup>a</sup>				
		Bias	Std. Error	Sig. (2-tailed)	95% Confidence Interval	
					Lower	Upper
(Constant)	1.143	.008	.139	.000	.903	1.438
X1	.280	-.001	.031	.000	.219	.340
X2	.226	.000	.027	.000	.173	.278
X3	.154	-.001	.020	.000	.114	.192

a. Unless otherwise noted, bootstrap results are based on 3000 bootstrap samples

(Source: The researcher's collecting data and SPSS)

Table 6 showed that adjusted R square was statistically significant and high data reliability. In addition, adjusted R square reached 58.6 percent. The results showed that all t value  $> 2$  was statistically significant and high data reliability. Besides, the regression coefficients were positive. This showed that the effects of independent variables in the same direction with the organization of cost management accounting with significance level of 5 percent. Multicollinearity (MC): Variance Inflation Factor (VIF) and tolerance are two measures that can guide a researcher in identifying MC. Before developing the concepts, it should be noted that the variance of the OLS estimator for a typical regression coefficient shown to be the following  $VIF < 10$  ( $1 < VIF < 10$ ). This showed that there was not Multicollinearity. The factors of X, X2 and X3 affecting the organization of cost management accounting with significance level of 5 percent, especially; political - economic environment factor is the most important of three factors. In addition, the bootstrap results are based on 3000 bootstrap samples. The bias of the bootstrap results is very small, nearly 0.00.

## CONCLUSIONS AND RECOMMENDATIONS

### Conclusions

The enterprise owners are faced with countless decisions every business day. Managerial accounting information provides data-driven input to these decisions, which can improve decision-making over the long term. The enterprise managers can leverage this powerful tool to help make their business more successful by understanding how management accounting benefits common business decision contexts. In addition, this study results showed that there were 150 accounting managers who interviewed and answered about 15 questions but 147 accounting managers processed. The Data collected from 12/06/2016 to 15/12/2016 in the Southern region. The researcher had analyzed Cronbach's alpha, KMO test, the result of KMO analysis used for multiple regression analysis. Multiple regression results: there are three components following: Political - economic environment, information technology system and human resource affecting the organization of cost management accounting at the enterprises of mining, processing and trading constructions in the Southern region with significance level of five percent. The research results were processed from SPSS 20.0 software. The parameters of the model estimated by Least - Squares Method tested for the model assumption with 5% significance level. This result is also a science evident for managers at the enterprises of mining, processing and trading constructions in the Southern region improving the policies for business in the future.

### Recommendations

#### Recommendation for political - economic environment

Vietnam Government should continue economic stability-a macroeconomic goal is important things: First of all, macroeconomic stability is a fundamental condition of the development of society, especially the business and production activities. Secondly, political - macroeconomic stability is an important function of the state in the management role to a market economy. In economy market state will directly intervene in the management of production and business, which make good function-oriented to the development of society (including strategy, planning and plans) promotion developing and improving the system of institutions, macroeconomic stability, good economic management of the state, to ensure the implementation progress and social justice. Finally, the state of the current macroeconomic,

besides the positive results have emerged a number of limitations, shortcomings and facing big challenges.

### **Recommendation for information technology system**

The enterprises should continue investing the IT model that is synthesized in 4 successive stages: (1) IT infrastructure investment; this stage refers to the initial investment of enterprises in IT, including the basic hardware, software and human resources. (2) Enhance operational and operational applications; the goal of this stage is to invest in IT to improve operational performance, support for functional departments within the enterprise, specifically for the operation of functional departments or task teams. (3) Comprehensive application to improve management and production capacity; if stage 2 is the local digitization stage, phase 3 is the digitalization phase of the whole enterprises, moving from the local to the whole is the biggest issue of this phase. In terms of IT infrastructure, there should be a wide area network covering enterprises, ensuring smooth flow of information among departments; Integrated software and company-wide databases are key tools for management and operations; Implementing synchronous solutions to help enterprises change the quality of internal management, improve management capacity, increase efficiency and increase competitiveness. (4) Investment to transform the business and create international competitive advantage. This is the IT investment phase in order to gain competitive advantage in the modern business environment, ie investing IT in products and services to create price advantage, make a difference, and other products, in line with the competition strategy of the business. At each stage there are specific objectives and follow the basic principles of IT investment: the investment must be in line with the business objectives of the business; Investment must be effective; Invest in enough people to use and promote investments in technology.

### **Recommendation for human resources**

The enterprises should deploy solutions to human resource training for the advanced accounting programs in short term and long term. At the same time, the enterprises need to organize online training solutions, to promote their self-study, learning and self-improvement. Through online human resources training of the advanced accounting programs, you can understand what your employees are aiming for, and then develop their capabilities in the right place, delivering 3-4 times more efficiency. Besides, the enterprises should cooperate with organizations; universities, institutes, centers specializing in personnel training to help staff can be trained professional. It helps employees improve their professional skills even when they are working. It is necessary to periodically organize human resource training courses, to be improved and developed according to human resources such as new and old ones, senior managers and subordinate personnel, etc., so as to work out effective human resource training solutions. Moreover, facilitating self-learning and self-development should be one of the required policies. The provision of periodic skills materials via email, or the organization of award-winning programs, is also a way for staff to self-motivate learning and business in the enterprise.

Finally, the above-mentioned things, the next research should survey more than 150 accounting managers in other provinces of Vietnam. This helps the data that is more significant. Because the study topic is very wide as the cost management accounting is a big area.

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