

# Factors Affecting the Organization of Accounting Information Systems in Vietnamese Economic Groups

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## Abstract

The accounting information system is an important channel of the management information system, performing the functions of receiving and processing financial operations, analyzing and providing financial information to users for business decision making. This study employs qualitative research methods to identify factors affecting the organization of accounting information systems in the context of information technology application in Vietnamese economic groups. Data were collected from more than 120 survey questionnaires, of which 99 valid responses were used for analysis. Based on the research findings, this study proposes several recommendations to improve the organization of accounting information systems in Vietnamese economic groups.

**Keywords:** Accounting information system, Economic groups, Factors affecting the organization of accounting information systems

## 1. Introduction

The accounting information system plays an important role in enterprise management by supporting decision-making, enhancing information transparency, and improving managerial efficiency. The organization of an accounting information system is an extremely important issue because it directly affects the quality of accounting information and the effectiveness of economic decisions of users of accounting information. The continuous development of Vietnamese economic groups in the context of global economic integration and rapid advances in information technology has increased the importance of organizing accounting information systems in businesses in general, and in Vietnamese economic groups in particular. Currently, Vietnamese businesses have made great efforts in organizing accounting information systems. However, the effectiveness of the organization of the accounting information system and the quality of accounting information are still not really optimal. Therefore, research on factors affecting the organization of accounting information systems

of Vietnamese economic groups needs to be done and has practical significance.

## 2. Literature Review

The accounting information system plays an important role within the management information system of each business and organization; therefore, researchers have examined and assessed the factors affecting the organization of accounting information systems from various perspectives.

Research by Xu (2003 and 2009), by Hajiha and Azizi (2011) shows that input data is one of the very important factors that affect the operation of accounting information systems. Research by Pyker & Fang (1998), by Saira et al. (2010), by Grande et al. (2011), has proven that accounting software and management software have a positive impact on the operation of accounting information systems in enterprises. Research by Zhou (2010) and Alshbiel & Al-Awaqleh (2011) shows that accounting human resources are an important component in the operation and organization of accounting information systems of enterprises. Other studies by Thong et al. (1996) show that the commitment of administrators is a factor contributing to maintaining the quality of the output data of the information system, contributing to improving the efficiency of the system.

Author Nguyen Thanh Hung (2017) has summarized 3 main research directions on factors affecting accounting information systems in Vietnamese enterprises, including:

- (1) Factors affecting the organization and operation/implementation of accounting information systems in enterprises (authors Nguyen Phuoc Bao An, 2018; To Hong Thien, 2017; Duong Thi Hai Phuong, 2018). Studies on these influencing factors are the basis for businesses to evaluate the operational efficiency of accounting information systems.
- (2) Factors affecting the usefulness/effectiveness of accounting information systems (research by Vu Quoc Thong, 2018; Luong Duc Thuan, 2019)
- (3) Factors affecting the quality of accounting information systems (the studies of Nguyen Bich Lien, 2012, Nguyen Thi Hong Nga, 2014; Vu Thi Thanh Binh, 2020).

Thus, researchers have studied the factors affecting accounting information systems in many different aspects. Within the scope of this study, the author finds that in order to improve the accounting information system in the conditions of strong information technology development, it is necessary to identify the factors affecting the organization of the accounting information system to come up with complete solutions.

## 3. Methodology and Data

The subjects of the study are factors affecting the organization of accounting information systems in Vietnamese economic groups.

The research method used is qualitative research (phenomenological research and grounded theory research). The research methods used by the authors include analytical methods, synthesis methods, and expert interview methods. Analytical and synthetic methods are used to focus on previous studies on the organization of accounting information systems and the

factors influencing the organization of accounting information systems. Then, the author proposes factors affecting the organization of accounting information systems in Vietnamese enterprises, especially Vietnamese economic groups. Based on the theory and previous studies, the author identifies the influencing factors and sends a questionnaire to experts who are managers and chief accountants of enterprises with a lot of experience in accounting to support the identification of influencing factors and the extent of their influence on the system organization accounting information system. Interview questions include the interviewee's information and issues related to factors affecting the organization of the accounting information system. From the current status of the organization of the accounting information system and the results of the survey responses, the author confirms the factors affecting the organization of the accounting information system and proposes solutions to improve the organization of the system information in Vietnamese economic groups.

#### **4. Results and Discussion**

##### **Factors affecting the organization of accounting information systems in Vietnamese economic groups**

Based on related research on factors affecting the organization of accounting information systems, the author has synthesized 10 factors. Factors such as "characteristics of the organization of production and business activities and enterprise scale", "physical conditions and technical means", "capacity and professional qualifications of accountants", "The influence of the business environment" has been mentioned by many studies. However, there are a number of factors with similar content such as the factors "information needs of managers", "commitment of senior managers", "knowledge of managers", "legal environment", "financial management policy mechanism of enterprises", "level of information technology equipment". The author has grouped these factors into more general factors. Therefore, the author selects and proposes 5 factors that affect the organization of accounting information systems

- Characteristics of the business environment (including legal environment and socio-economic characteristics)
- Characteristics of production and business activities and enterprise scale
- Administrator's need to provide information and policies
- Conditions of facilities and technical means
- Ability and professional qualifications of accountants

##### *4.1 Characteristics of the Business Environment*

The business environment of an enterprise has an impact on the need for accounting information that corporate accountants must provide, which affects the organization of the accounting information system. The business environment includes the legal environment and the socio-economic environment. In Vietnam, the characteristics of the business environment greatly affect the organization of accounting information systems in economic

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groups, expressed in the legal environment.

Every business operates in a legal environment governed by and influenced by the state's mechanisms and policies. These regulations create a legal corridor for the operation of enterprises, directly affecting the process of performing accounting work in the stages of receiving, processing, and providing information within the accounting information system. Therefore, when organizing the accounting information system, economic groups need to thoroughly understand the system of relevant legal documents and apply those regulations in accordance with the characteristics of the enterprise.

In addition to shaping accounting practices in a general sense, recent changes in the legal framework have also generated direct practical implications for the organization of accounting information systems in large economic groups. In practice, changes in the legal framework related to accounting and financial reporting have required Vietnamese state-owned economic groups, particularly those operating in the telecommunications sector, to adjust the organization of their accounting information systems. Prior to the implementation of new regulations on electronic accounting documents and consolidated financial reporting, such as Circular No. 24/2024/TT-BTC, accounting information within large groups was often fragmented across subsidiaries, due to differences in chart of accounts structures, reporting formats, and software platforms. This fragmentation resulted in duplicated data processing and time-consuming manual reconciliation during the preparation of consolidated financial statements. Following the adoption of standardized electronic documents and harmonized reporting requirements under the new regulatory framework, these groups have been required to redesign their accounting information systems by unifying account classifications, standardizing data structures, and enhancing system integration across member units. As a result, accounting information has become more consistent and comparable within the group, significantly reducing the time needed for data consolidation and improving the timeliness and reliability of group-level financial reports.

The system of legal documents on accounting includes the Accounting Law, Accounting Standards, and Accounting Regimes specified in Decrees, Decisions, and Circulars guiding implementation issued by the Government and the Ministry of Finance.

The organization of the accounting information system at economic groups must be carried out according to the principle of consistency and uniformity between departments within accounting units, as well as between the parent company and its subsidiaries. Consistency includes uniformity in the content of documents, accounting books, and accounting reports in line with management objectives; uniformity in the structure and content recorded in accounting accounts; and consistency in elements of documents, accounts, accounting books, and accounting reports. Currently, the organization of accounting information systems in Vietnamese economic groups must be based on the following specific regulations.

The Vietnam Accounting Standards System was issued from 2000 to 2005. A total of 26 accounting standards were promulgated by the Ministry of Finance based on the principle of selective application of international accounting standards (IAS/IFRS). These standards play an important role in regulating accounting activities in Vietnam, helping businesses ensure

transparency, honesty, and consistency in financial reporting.

The Accounting Law 2015 was approved by the National Assembly on November 20, 2015 and took effect from January 1, 2017.

Regarding accounting documents, the Accounting Law stipulates specific regulations on electronic documents. If accounting documents are stored in electronic form, data safety and security must be ensured, and the ability to retrieve information within the storage period must be guaranteed. In addition, the law also provides regulations on the preservation, storage, and handling of lost accounting documents, as stipulated in Articles 16, 17, 18, 19, 20, and 21 of the Accounting Law 2015.

With respect to accounting accounts and the accounting account system, Articles 22 and 23 of the Accounting Law 2015 regulate the principles governing accounting accounts and the accounting account system. According to Article 23, when choosing to apply an accounting account system, enterprises must base their selection on the accounting account system prescribed by the Ministry of Finance. Accounting accounts must be detailed in accordance with business management requirements.

Regarding accounting books, the Accounting Law 2015 includes specific regulations on accounting books in enterprises, as stipulated in Articles 24, 25, 26, and 27. Based on the accounting book system prescribed by the Ministry of Finance, enterprises select an appropriate accounting book system. Enterprises may record accounting books electronically. Accounting books include both general accounting books and detailed accounting books, as stipulated in Clauses 2, 3, and 4 of Article 24 of the Accounting Law 2015.

In cases where accounting books are recorded electronically, the accounting books must be printed on paper and bound into separate volumes for each annual accounting period for storage. In cases where accounting books are not printed on paper but stored electronically, data safety and security must be ensured, and information must be retrievable throughout the storage period, as stipulated in Article 26 of the Accounting Law 2015.

Regarding financial reports, Article 9 of Circular No. 24/2024/TT-BTC stipulates nine regulations on the latest financial and accounting reports, applicable from January 1, 2025. The Accounting Law 2015 specifically regulates the forms of financial statements and also provides regulations on the disclosure of financial reports and the auditing of financial statements. Article 29 regulates the financial statements of accounting units, while Article 31 regulates the public disclosure of financial reports.

Thus, Vietnamese enterprises must rely on the above legal regulations to build a system of accounting documents, accounting books, and accounting reports to provide accounting information.

The business environment faced by VNPT member units gives rise to differing requirements for the organization of accounting information. Survey results and interviews indicate that frequent changes in regulations related to accounting, taxation, and financial reporting place significant pressure on provincial units to ensure compliance, while their accounting

information systems remain primarily oriented toward statutory reporting. As a result, accounting information is often organized to meet regulatory requirements rather than to support internal management needs. This situation limits the flexibility of accounting information systems and reduces their ability to respond promptly to changes in the external business environment.

#### *4.2 Characteristics of Production and Business Activities and Enterprise Scale*

Reality shows that the larger the scale of the enterprise, the more complex the production and business characteristics, and the more dispersed the location of branches, the more reasonable and scientific the organization of the accounting information system is required.

Each different enterprise has its own characteristics in terms of management organization, management level and different scale of operations as well as specific management requirements. Therefore, to achieve effective management, the organization of accounting information systems in enterprises must be based on the characteristics of production and business organization and the characteristics of management organization of the enterprise.

When organizing accounting information systems at enterprises with division of authority on financial management and business operations between superior and subordinate units, accountants must rely on this hierarchy in combination with accounting qualifications in different units of the enterprise to determine the appropriate accounting organization model.

In Vietnam, the Government has issued Decree 80/2021/NĐ-CP detailing and guiding the implementation of a number of articles of the Law on Support for Small and Medium Enterprises. This is the legal basis for classifying businesses into large enterprises, small and medium enterprises, and micro enterprises.

Classifying businesses by size will determine which corporate accounting regime the business will apply. In Vietnam, there are currently three accounting regimes that can be applied to large enterprises, small and medium enterprises, and micro enterprises.

Circular No. 200/2014/TT-BTC of the Ministry of Finance was issued on December 22, 2014 and effective from January 1, 2015, guiding the corporate accounting regime in Vietnam. This Circular provides accounting guidance applicable to businesses in all fields and all economic sectors. It regulates in detail the chart of accounts, accounting bookkeeping, preparation and presentation of financial statements, and the recognition and measurement of accounting items, thereby improving transparency and efficiency in financial management.

Circular No. 133/2016/TT-BTC applies to small and medium-sized enterprises (including micro-enterprises) in all fields and all economic sectors in accordance with the Law on Support for Small and Medium Enterprises, excluding state-owned enterprises, enterprises with more than 50% state ownership, public companies under the Law on Securities, cooperatives, and cooperative unions.

In addition, Circular No. 133/2016/TT-BTC also applies to small and medium-sized enterprises operating in specific sectors such as electricity, oil and gas, insurance, and securities, as prescribed or approved by the Ministry of Finance.

Circular No. 132/2018/TT-BTC provides guidance on accounting bookkeeping, preparation, and presentation of financial statements for micro-enterprises.

Large-scale enterprises often operate in multiple business sectors, carry out complex economic transactions, and possess sufficient resources to implement accounting regimes, policies, and qualified accounting personnel. In contrast, small and medium-sized enterprises, with limited investment capital and a workforce of no more than 300 employees, operate on a relatively smaller scale. Enterprises within economic groups must determine the applicable accounting regime based on their scale, which directly affects the organization of the accounting information system.

Differences in enterprise scale among VNPT member units lead to the application of different accounting regimes, which significantly affect the consistency of accounting information systems at the group level. Based on survey data and in-depth interviews conducted at VNPT member units, the parent company and large subsidiaries generally apply Circular No. 200/2014/TT-BTC, which requires a comprehensive chart of accounts, detailed financial disclosures, and more complex accounting information processing. In contrast, smaller subsidiaries often apply Circular No. 133/2016/TT-BTC, which simplifies accounting accounts and reporting requirements in line with their limited scale and operational complexity. The coexistence of these two accounting regimes within the same economic group leads to inconsistencies in account classification, data structures, and reporting formats, thereby creating substantial difficulties in data aggregation and the preparation of consolidated financial statements. Consequently, accounting data must be adjusted and reconciled through additional manual procedures prior to consolidation, which reduces the timeliness, comparability, and usefulness of accounting information for group-level management and decision-making.

#### *4.3 Administrator's Need to Provide Information and Policies*

Accounting information in enterprises originates from managerial information needs and serves as a critical input for planning, controlling operations, and supporting economic decision-making. As the primary users of accounting information, administrators play a decisive role in determining the scope, content, and form of information provided by the accounting information system. Differences in management objectives, governance structures, and management styles therefore directly influence how accounting information systems are organized and operated within enterprises.

Managers are involved not only in identifying information requirements but also in establishing management policies related to decentralization, internal control, and the application of information technology in accounting. When management information needs are clearly defined and consistently communicated, accounting information systems tend to be organized in a more systematic manner, enabling the collection and processing of both financial and management-oriented information. Conversely, unclear or inconsistent managerial requirements may lead to fragmented information provision and limit the effectiveness of accounting information systems.

Findings from survey responses and in-depth interviews at VNPT member units suggest that variations in managerial information needs between the parent company and subsidiary units significantly affect the organization of accounting information systems. At the group level, senior management requires timely and aggregated accounting information to support strategic planning, performance evaluation, and resource allocation. However, at many provincial subsidiaries, accounting information systems remain primarily oriented toward statutory financial reporting, focusing on periodic financial statements prepared in accordance with regulatory requirements. As a result, accounting information provided by subsidiaries often fails to fully meet the management information needs of the parent company, particularly with respect to timeliness, comparability, and analytical depth.

This mismatch between group-level management information requirements and the actual information generated by subsidiary accounting systems leads to additional processing and adjustment at the parent company level. Accounting departments are often required to reclassify, supplement, or reorganize data obtained from subsidiaries before it can be used for internal management purposes. Consequently, the effectiveness of accounting information systems in supporting managerial decision-making at the group level is reduced, despite compliance with statutory reporting requirements.

Furthermore, survey results suggest that management policies regarding the application of information technology and management accounting have not been uniformly implemented across member units. While some managers recognize the importance of developing accounting information systems that support both financial and management accounting, others continue to prioritize compliance-oriented objectives. This inconsistency in managerial awareness and policy orientation represents a significant constraint on the organization of accounting information systems in Vietnamese economic groups.

#### *4.4 Conditions of Facilities and Technical Means*

When organizing an accounting information system in an enterprise, management software plays an important role, especially accounting software. Accounting software must be built on a flexible information infrastructure involving application platforms, the Internet environment, and telecommunications networks. In particular, accounting software should be capable of exploiting existing databases without obstacles to ensure data continuity and integrity.

One type of management software that enterprises increasingly aim to adopt is an integrated or “total management software” system, which allows the consolidation of multiple business management applications into a single platform. On the one hand, such systems help reduce management costs; on the other hand, they significantly enhance management efficiency by ensuring synchronization and consistency in information provision across all management subsystems within the enterprise.

According to the author’s survey, most Vietnamese enterprises currently use management software and accounting software. However, within Vietnamese economic groups, enterprises belonging to the same group often use different accounting software systems. This situation creates difficulties in information transfer and information utilization across the group. The

design and implementation of an overall management software system for the entire group still face numerous challenges. One major challenge is cost, as integrated management software solutions are often expensive. Another challenge arises from differences in production and business activities among member units, which makes it difficult to apply a single software solution that is fully compatible with the diverse operational characteristics of all enterprises within the group.

In practice, the organization of accounting information processing within VNPT is significantly influenced by differences in accounting software applications across member units. Empirical evidence from survey responses and in-depth interviews indicates that while the parent company and some large subsidiaries have implemented integrated accounting modules within ERP systems, several affiliated companies continue to rely on standalone accounting software tailored to their specific operational requirements. This diversity in software platforms creates challenges in data standardization, information consolidation, and real-time reporting at the group level. As a result, the process of aggregating accounting data for management reporting and consolidated financial statements often requires additional manual reconciliation, increasing both processing time and the risk of inconsistencies in accounting information.

According to Decree No. 123/2020/NĐ-CP issued on October 19, 2020, electronic documents play an increasingly important role in accounting, internal auditing, and legal activities of enterprises. As electronic transactions become more prevalent, a clear understanding of regulations governing electronic documents enables enterprises to conduct accounting operations and management activities more effectively.

Decree No. 165/2018/NĐ-CP dated December 24, 2018 regulates electronic transactions in financial activities, including transactions between agencies, organizations, and individuals in various professional fields such as state budget management, taxation, fees and charges, state financial funds, public asset management, corporate finance, accounting, auditing, securities, insurance, and other financial services under the state management of the Ministry of Finance.

The use of electronic accounting documents in compliance with tax authority regulations also requires appropriate investment in technological infrastructure. Most Vietnamese economic groups have adopted electronic documents in their business activities. Consequently, the organization of accounting information systems, encompassing both input and output information, has become more efficient and better aligned with the requirements of digital transformation.

#### *4.5 Ability and Professional Qualifications of Accountants*

Accounting human resources play an important role in the organization of the accounting information system, which is a factor that directly affects the performance of accounting activities and business management efficiency of enterprises. Accounting staff directly participate in the process of collecting, processing data and providing accounting information. To provide useful and timely information to users, the professional qualifications and abilities

of the accounting staff are one of the decisive factors in the organization of the accounting information system and its effectiveness.

Professional qualifications of accountants include knowledge of accounting, regulations, laws and accounting experience. Competencies of accountants include skills in using accounting software and technology applications. Other necessary qualities of an accountant are professional ethics, honesty and carefulness. According to the survey results, 82% of accountants at Vietnamese economic groups participating in the survey met the requirements for professional qualifications (diplomas, certificates in accounting and related knowledge). Most of these accountants have the necessary qualities of accountants. However, some accounting staff are not highly responsible and have limited skills in using technological equipment. In particular, their knowledge of International Financial Reporting Standards (IFRS) is still lacking.

The influencing factors examined in this study do not operate independently but interact closely with one another in shaping the organization of accounting information systems within economic groups. The business environment and legal framework influence management requirements and information needs, which in turn affect decisions related to accounting software selection and system design. Differences in enterprise scale and production characteristics further moderate the extent to which accounting information systems can be standardized across member units. At the same time, the effectiveness of technological solutions, such as accounting software and data integration tools, depends heavily on the professional qualifications of accountants and managers' awareness of the role of accounting information in governance and decision-making. Empirical evidence from survey responses and in-depth interviews suggests that weaknesses in one factor—such as limited technological capability or insufficient managerial awareness—can amplify constraints arising from other factors, thereby reducing the overall effectiveness of accounting information systems. Conversely, improvements in managerial orientation, human resource capacity, and technological infrastructure can reinforce one another, contributing to a more coherent and effective organization of accounting information systems at the group level.

## 5. Solutions

Based on the results of the analysis of influencing factors, this study proposes a set of solutions to improve the organization of accounting information systems in Vietnamese economic groups.

First, economic groups need to clearly determine information needs and management requirements as a foundation for designing and operating accounting information systems. This includes defining the content, scope, and users of accounting information in accordance with management objectives and investor requirements. Such determination should be conducted at the system design stage and continuously reviewed during system operation to respond to emerging information needs. In particular, economic groups should identify specific functions and tasks of management accounting as a basis for developing detailed information content and management-oriented reporting.

Second, economic groups should design and standardize their management accounting documentation systems to effectively collect and process information for management purposes. The content of vouchers, accounting documents, data elements, scope of data collection, and responsibilities of relevant personnel need to be clearly specified. In addition, a standardized circulation process for accounting documents within the group should be established. In the context of increasing electronic transactions, economic groups should enhance the use of electronic data, as accounting information systems increasingly rely on both internal and external electronic data sources.

Third, raising managers' awareness of the role and potential of accounting information systems is essential. Economic groups can organize internal training programs or professional seminars focusing on the use of accounting information systems in management and administration. Furthermore, learning from good management practices and experiences of other enterprises can help managers better define management tasks and more effectively exploit accounting information systems in decision-making processes.

Fourth, economic groups need to increase the flexibility and customization of accounting software to accommodate frequently changing legal regulations and evolving management requirements. While the adoption of integrated ERP systems may be considered as a long-term objective, it should be implemented in a gradual and appropriate manner that reflects the actual conditions and resources of the group.

In addition, to address the challenges arising from the diversity of accounting software across member units, economic groups should adopt a phased and coordinated approach rather than pursuing full system replacement in the short term. Based on the findings of this study, a practical solution is to establish a unified data standard framework at the group level, including standardized charts of accounts, coding structures, and reporting formats, which can be consistently applied across different accounting software platforms. This approach allows subsidiary units to continue using existing software while ensuring data compatibility and comparability at the group level. Furthermore, economic groups should strengthen the coordinating role of the parent company in software selection, system upgrades, and data integration requirements, thereby gradually reducing fragmentation in accounting information systems and improving the efficiency of data aggregation and consolidated reporting.

In addition, international experiences provide useful references for addressing challenges related to the diversity of accounting software within economic groups. Studies on large telecommunications and infrastructure groups in countries such as South Korea and Japan indicate that, rather than enforcing immediate system unification, parent companies often prioritize the establishment of centralized data standards and group-level reporting frameworks while allowing subsidiaries to retain existing accounting software in the short term. This approach helps reduce implementation costs and operational disruptions, while still ensuring data consistency and comparability for consolidated reporting and management control. Lessons from these international practices suggest that Vietnamese economic groups can adopt a gradual and flexible integration strategy, combining standardized data structures with coordinated system governance at the group level, to enhance the effectiveness of

accounting information systems under conditions of technological and organizational diversity.

Fifth, improving the professional qualifications of accountants is a critical factor in enhancing the effectiveness of accounting information systems. Economic groups should strengthen compliance awareness and improve accountants' ability to use accounting information systems. Regular training programs are necessary to enhance adaptability to changes in regulations and policies, particularly in the context of ongoing reforms in the Vietnamese accounting system. Updating accountants' knowledge of International Financial Reporting Standards (IFRS) is also essential to meet increasing requirements for transparency and comparability.

Finally, economic groups need to increase investment in technological infrastructure and facilities to improve the overall efficiency, reliability, and security of accounting information systems. Appropriate investment in information technology, data security, and system maintenance will provide a solid foundation for the sustainable development of accounting information systems in economic groups.

## 6. Conclusion

Organizing accounting information systems at economic groups in the conditions of technological development is an inevitable trend. This article has studied the factors affecting the organization of accounting information systems in Vietnamese economic groups, and proposed some solutions to improve the organization of accounting information systems in economic groups in Vietnam in the coming time.

### Competing interests

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

### Informed consent

Obtained.

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The data that support the findings of this study are available on request from the corresponding author. The data are not publicly available due to privacy or ethical restrictions.

## Data sharing statement

No additional data are available.

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