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EVALUATING FACTORS INFLUENCING THE ORGANIZATION OF ACCOUNTING INFORMATION SYSTEM IN COMMERCIAL ENTERPRISES IN HANOI

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The organization, setting-up and operation of the accounting information system in a company are influenced by both internal and external factors. The studies on factors affecting the organization of accounting information system are the most popular ones on current accounting information system. Basing on an overview of the studies on factors influencing the organization of the accounting information system in several businesses, the fundamental issues relating to accounting information system in commercial enterprises, summary of the features of production and business activities of commercial enterprises in Hanoi (referred to as Hanoi commercial enterprises), the organization of accounting information system in Hanoi commercial enterprises, the researcher has selected, identified factors affecting the organization of the accounting information system in Hanoi commercial enterprises, analyzed the current situation of them through the regression model, helped those businesses find the basis to organize and set up accounting information system in particular, information system in general, contributing to the higher efficiency in production and trading activities.

Keywords: commercial enterprises, accounting information systems, factors affecting

1. Introduction

The accounting information system is one of the oldest information systems and widely used in organizations and enterprises. Its functions are to collect, process accounting information on basis of accounting activities to create reports and provide information for administrators to help them operate making plan, organizing, evaluating and making business and production decisions better. Together with the development of market economy, business and production activities are more and more widened, complicated and diverse, leading to the fact that accounting workload increases dramatically and the needs of information serving for organizing and operating of enterprises also increase in volume, importance and necessity. In this context, with the explosion of information and infor-

mation technology (IT), scientific, appropriate and useful organization of accounting information system will provide the most helpful for administrators of the enterprises to improve efficiency in business and production. It has been becoming a trend to which all enterprises in the world pay attention and it also has strategic importance in developing socio-economic process.

Organizing accounting information system is influenced by many factors which themselves come from both business and environment. Identifying the influencing factors and their level on the accounting information system of business plays an important and necessary role in organizing, developing and operating the accounting information system in the business. Not only does it bring benefits for the company and social,

but it also enhances competition of businesses and the country and strongly contributes to the development of business culture in the modern economy. We need more perception and analyses of factors influencing this work to have more bases for developing and completing the accounting information system in commercial businesses in Hanoi.

2. Overview of organizing the accounting information in commercial businesses.

To business, the accounting information is used for management, supervision and audit of financial sources and business accounting activities (records document, makes report for transactions...). It includes system information, human, facilities, policies, procedure and decision of financial accounting, which has functions are to collect, handle, archive and communicate accounting information. The accounting information system collect the data in the commercial accounting transactions and operate accounting procedure to make financial statement and balance sheet. The accounting information system allow it to record all vouchers, balance sheets; print menu, make reports of the business transactions, as well as the other financial events. The accounting information system in the commercial enterprise manages many kinds of financial activities such as keeping ledger, creating and storing financial statements, processing financial transactions such as ordering, controlling activities, receivables and payables, payroll calculation and storage, plan management cash flow control in business activities. It focuses on financial reports, cost account, and financial budget investment and development of the business.

As other information systems, generally, developing an accounting information system is carried out in a closed process with four major stages: (1) preliminary prospecting system and establishment construction, (2) analysis system, (3) design system, (4) installation and operation system. Organizing the accounting information system goes together with the developing it this process.

Organization of the accounting information system in the enterprise is the process of arranging, setting and

establishing relationships among components in the system to receive, process and provide accounting information to meet management requirements. It is the process of operating the accounting information effectively to determine business strategies, control the implementation and make business decision for the enterprise. This process includes a wide range of tasks: from identifying goals, requirements, influence factors, and organizing the selection of human resources involved in the development process, to organizing each content and composing an accounting information system by the own methods and procedures of the business accounting.

Deriving from the origin of an accounting information system, it can be seen that the process of organizing the accounting information system for decision making management, operation and deployment of production activities will be involve the whole entire production process of the company, affecting the activities of other departments to collect, process, transfer useful data and necessary information for the administrators to handle and make the right decision.

There are many ideas about the organization of the accounting information system in the enterprise, which depend on how the research is approached to the accounting information system. However, essentially, firstly, it is an information system so it has five resources of an information system: hardware, software, data, communications network and human resources. Secondly, in terms of functions and tasks: the accounting information system is responsible for making financial statements and balance sheets; providing information to administrators at all levels in the business to help them in making decisions on their production and business activities from setting goals, making plan, executing, monitoring and evaluating the implementation of the plan. This information mainly comes from accounting, so it plays a decisive role in the accounting information system.

In addition, the organization of the accounting information system in a commercial enterprise can be seen as the application of IT to complete automatically accounting activities in commercial enterprises to

provide information for the decision making process required by accounting, finance and business executives and administrators. Deriving from this approach, the process of organizing the accounting information system in commercial enterprises can be formulated by 4 major stages as follows: (1) Organizing the technical infrastructure for the information system accounting information; (2) organizing human resources and accounting information system; (3) Organizing the operation of internal transaction; (4) Organizing the information preparation process in the accounting information system.

3. Overview of the factors affecting the accounting information system of enterprises

About the factors affecting the accounting information system, Ferguson C., Seowb PS (2011) conducted to compile the researches related to accounting information systems in the 1999-2009 and pointed out trending development of accounting information system in the future. The authors stated that the research of the factors affecting accounting information systems is one of the most common researches among those on accounting information systems at this stage. One reason has been explained that by the model factors affecting the accounting information system, enterprises will have awareness of the impact level of the factors on the effectiveness of the organization of the information system, therefore, they have useful solutions to organize the accounting information system in the business.

In fact, the influencing issue and the relationship among factors to the organization, construction and operation of the information system in general and the accounting information system in particular has been interested in by many researchers in different aspects:

The empirical study by Bushman et al. (2004) showed that the organizational structure and business ownership have a significant influence on the accounting information system in the enterprise. According to Jonas Gerdin (2005), when designing an accounting information system, it is necessary to research on the influence of factors including: organizational structure such as internal rules (complexity in management levels, the right, size and principles of operation of the

department); the mutual support among the various parts of the organization. The external factors also have a considerable impact on the organization of the accounting information system in the enterprise. According to Colin Drury (2001), the business environment, particularly the competition among not only with domestic competitors but also foreign ones, forces enterprises to focus on human resource management and develop accounting information system. Another research by Mahmoud Mohamad Ahmad Al-Eqab (2009) concluded that there is a relationship between environmental conditions and business strategies with the accounting information systems.

In Vietnam: According to Ho My Hanh, factors affecting the organization of the cost management accounting information system include: (1) business goals and strategy and cost management accounting information demands from the business executives; (2) production and organization characteristics; (3) qualification of equipment and staff to perform accounting work. When studying the management accounting information system in the cement manufacturing enterprises, Nguyen Hoang Dung (2017) pointed out that the objective factors affecting the organization of the management accounting information system includes the business and international integration environment, state law policies, the Vietnam Accounting and Auditing Association and universities roles. Dang Thi Thuy Ha assumed that the accounting information system in logistics enterprises is influenced by factors such as financial, human, IT infrastructure resources, corporate culture, the economic, the legal and IT environment. Based on the synthesis of researches on the influence of factors on the organization and operation of the accounting information and management accounting information system in the business, Nguyen Thanh Hung summarized the factors including: (1) vision and commitment of the administrator; (2) accounting human resources (3) quality of input data of the system; (4) means of support; (5) other factors such as knowledge of the administrator, size and organizational structure of the business, corporate culture, internal control,...

Therefore, it can be seen that the organization of the accounting information system is governed by a number of important factors, relating to the composition of the information system, accounting organization, social environment and characteristics of each enterprise.

4. Factors influencing the organization of the accounting information system in Hanoi commercial enterprises

The accounting information system in a commercial enterprise is open and dynamic, constantly changes with the change of the surrounding environment, requires it to have consistent improvement with the purpose to fit changes of the environment. The accounting information system in the enterprise should be easily adaptable. The flexible and adaptable abilities of accounting information systems is one of the key factors contributing to improving business effectiveness. The direct or indirect influences of the surrounding environment on the accounting information system in a commercial enterprise lead to the change in using the accounting information and the quality of the accounting information changes accordingly. Therefore, the accounting information system organized scientifically and reasonably is a necessary condition for enterprises to perform functions, tasks and roles effectively in production and business as well as ensure the quality and effectiveness of administration. How to organize the accounting information system in a commercial enterprise appropriately for each of them is a complex issue, because it depends on many factors which are both inside and outside the enterprise. The factors affecting the organization of the accounting information system in commercial enterprises can be regarded as a prerequisite, determining the existence and development of enterprises on the market today.

Based on the overview characteristics of production and business activities of Hanoi commercial enterprises, their organization of the system of accounting information system and the overview of researches on analyzing the factors affecting the organization, making the accounting information system in some types of enterprises as mentioned in Section 3, it allows the

author to inherit systematically and selectively those factors as follows:

4.1. Components of accounting information system in enterprises

The accounting information system in the enterprise has responsibility for collecting data in economic and commercial transactions and carrying out accounting procedures for the preparation of financial reports and balance sheets, providing information to business executives. Accounting information system includes people, means, policies, procedures and decisions on accounting and finance, which have the function of collecting, processing, storing and transmitting accounting information. Thus, the basic factors making up the accounting information system in enterprises are as follows: human; IT infrastructure; policies, procedures and decisions on financial accounting such as accounting cycle, documents, accounts, books and accounting reports. They have a great influence on the organization and operation of the establishment of accounting information system for enterprises.

4.1.1. Human factors

Human resources are the basic and key factor that play a particularly important role in the entire operation of an enterprise, including the accounting information system in which humans are one of the components. The operation of the accounting information system activities depend primarily on the administrators who run it, in particular on their qualifications, expertise and capacity and experience. Accordingly, the human, especially direct elements of the accounting and IT team play an important role in contributing to improving the efficiency of the accounting information system in enterprises. In the accounting information system, the accounting team is involved in the data collection, processing and supplying output information. Therefore, a system of accounting information is prepared to make sure that useful and timely information is provided to users. Besides the great influence of management and IT infrastructure, the human factor to build and operate the system is one of the factors that have a decisive influence on the organization.

4.1.2. IT infrastructure factor

The IT infrastructure of the accounting information system in enterprises includes the hardware and software and communication networks used to operate the accounting information system. The organization of the accounting information system in the enterprise is influenced by the IT infrastructure of the enterprise, namely the level of information technology equipment and application in the enterprise on the basis of general IT infrastructure of the country. Research in reality shows that there is a significant influence of factors including hardware and software systems on the effectiveness of accounting information systems. In the enterprise which has not applied IT or applied at a low level, the apparatus is often cumbersome, many personnel, high organizational costs, information collected, processing and providing information can not meet the requirements timely because of the low-speed and manual processing method. In businesses which have appropriate IT infrastructure, information is provided in accurate way to the needs of business managers, resulting in rhythmic coordination, smooth among departments, therefore promoting innovation and creativity in the work. Thus, IT plays a very important role in the accounting information system in the enterprise. It has a great influence on the efficiency of the accounting work and the quality of the information provided by the accountant.

The remarkable developments in the IT field over the past decades have led to the advent of accounting software service providers with various applications and different prices that have quite impacted on the accounting information systems in enterprises, making IT an indispensable tool in the information system. The quality of information provided by the accounting information system has increased dramatically and the time to perform internal transactions has been reduced by applying the achievements of IT. The computerizing of accounting allows businesses to timely design management reports, financial reports and support actively for management decision-making.

4.2. Organization of accounting work factor

4.2.1. System of vouchers, accounts, books and accounting reports

The system of vouchers, accounts, books and accounting reports related to the whole operation of the accounting information system in the enterprise. Is the decisive factor for the organization of the information processing process at all stages: collection, processing, storage and transmission of information.

+ System of accounting vouchers

In relation to the accounting voucher system, there are the following manipulations: creating voucher form, making, circulating, storing, viewing and using the corresponding vouchers accordingly.

The organization of accounting vouchers system in rational, scientific and united way help it reflect the economic and financial operations of the enterprise is a main factor determining the quality of the accounting information system in any business. It directly influences the organization of input data - the first step that determines the success of processing information in the information system, simply because if the input is not good, good handling (with accounting software, the information process from vouchers according to the principles of the country as well as the automatically-done storage) cannot provide good information. Meanwhile, nowadays, there are two types of accounting vouchers used in Ha Noi commercial enterprises: the first one, according to the Ministry of Finance regulations, is relatively full abided and the second one is created according to the guidance, depending on the purpose and management requirements of each enterprise in reality, the forms and contents are modified and completed accordingly. This makes it difficult to design databases in the information system.

+ Accounting Account system

Accountancy system is an important tool to organize the accounting work of enterprises so it has a great impact on the organization of input information and its information processing. The accountancy system of most Vietnamese enterprises in general and Hanoi commercial enterprises in particular is designed on the basis of the system of accounts in accordance with

Circular 200 /2014 TT-BTC and Circular 133/2016 / TT-BTC. In addition, depending on the size and characteristics of business activities as well as its own management requirements separately, enterprises also accordingly build more detailed accounts at level 2, 3, 4.... The elaboration of such accounts makes it difficult for the accounting information system in the enterprise and more complex.

+ *Accounting book system*

Accounting book system applied in commercial enterprises in Hanoi is now in addition to the books in general, some enterprises use some detail accounting books other than the guidance of the accounting system. This makes it difficult to organize the accounting information system, construct and use accounting software, especially at present there is a trend not to get information from the accounting books but directly from the accounting voucher to prepare the accounting report. (Accounting books are the output product of the accounting information system and are pre-established in the software based on predefined forms).

Currently, when many accounting software takes on recording and bookkeeping and many other functions, having a standard of books as well as reports greatly facilitates the software construction. build software. An accounting system created "improvisation" have great impact on the organization of the accounting information system in Hanoi enterprises, especially the ability to connect of the accounting information system with other information systems in the enterprise.

+ *Accounting reporting system*

Financial and management accounting reports are the major types that commercial enterprises must prepare and submit. This is an output product of the accounting information system in the enterprise. Thus, it is a dominant factor in the organization of this system.

4.2.2. *Types of accounting used in enterprises*

Organization of accounting information systems in enterprises is closely related to the organization of accounting work in enterprises. In addition to affecting the input data organization, type of accounting direct-

ly affects the processes and procedures of information as well as the report that the accounting information system has to offer the enterprise.

4.2.3. *The accounting cycle*

In order to meet the information demands of the users (often following a business cycle), now many commercial enterprises in Hanoi have shifted the organization of accounting from the form of units to the form of cycles. There are four basic cycles in accounting organization that Hanoi commercial enterprises currently use: revenue, cost, personnel and financial cycle.

Depending on the characteristics and management of each enterprise (in terms of enterprise size, leadership capacity, etc.), collecting, processing, storing and providing information related to the cycles might be different. Therefore, the accounting cycle involves the implementation of the accounting information system of each enterprise.

4.3. *Social environmental factors*

The legal and policies of the State, namely the legal documents and policies related to the accounting sector, have a great influence on the operations of enterprises as well as the organization of the information system. in the business. The system of legal documents such as degree, accounting setting, circular... have direct or indirect impact on the operation of the accounting content in each subsystem as the acquisition, processing and accounting information supply system in the accounting information system, therefore affect the organization of the accounting information system in enterprises. In addition, the creation of a legal corridor helps businesses have proper orientation in selecting models, technical methods and organization of the accounting apparatus as well as of accounting information systems.

Business environment is also a factor that has quite great influences on the development of accounting information system. In a highly competitive environment, managers are required to make informed and timely decisions. In this context, the investment in innovation and development of accounting information system becomes more and more urgent.

4.4. The characteristics of the business

The organizational structure and ownership of the enterprise have a significant impact on the accounting information system in the enterprise. Accordingly, there is a positive relationship between them. Moreover, due to the differences of specific nature, business characteristics, size and scope of operation and ownership of enterprises, so it has influenced on the organizational structure, choice and model in the enterprises. The organizational structure of the enterprise with the hierarchy; responsibility and power division among management levels is an important factor affecting the organization of the accounting information system. Each organizational structure, departments and department responsibilities division... have different information system models. With the centralized management model, the information system will be designed at the single level, in contrast to the non-centralized management information system will be designed at multi-level. Therefore, the establishing of accounting information systems in enterprises must be appropriate with corresponding management model of enterprises. In the accounting information system, depending on the management hierarchy, such as operation and strategy, enterprises need to clearly define the characteristics of information to provide to the managers to handle and reasonably adapt to the needs of using for decision making. This directly affects the quality of provided accounting information.

Thus, the nature and type of business in the enterprise: size and scope of activities of enterprises and their characteristics of business management are factors that influence the organization of the accounting information system in Hanoi commercial enterprises.

It has been shown from the above analysis that accounting information systems in enterprises in general and in Hanoi commercial enterprises in particular are affected by many factors. However, depending on the specific conditions of each enterprise, the level of influence of factors is different. Therefore, it is necessary to consider and fully analyze the above factors in

order to have solutions to organize the suitable system of accounting information to meet the information requirements and cost savings of enterprises.

5. Models and methods of research

5.1. Models of research

With the factors affecting the organization of the accounting information system in Hanoi enterprises identified in Section 4, the research model is defined as:

$$Y = \beta + \beta_1 * X_1 + \beta_2 * X_2 + \beta_3 * X_3 + \beta_4 * X_4$$

Includes:

Y is the dependent variable indicating "organization of accounting information system in Hanoi commercial enterprises",

X1, X2, X3, X4 are independent variables that correspond to the factors:

- The components of accounting information system in the enterprise (X1) are measured by two observable variables: human and IT background, respectively X11, X12,

- Organization of accounting work in enterprise (X2) is measured by 3 observation variables: system of vouchers, accounts, books and accounting reports; types of applied accounting; the accounting cycles denoted respectively X21, X22, X23,

- Legal environment (X3),

- The characteristics of enterprises (X4) are measured by 3 variables of observation: nature and type of business; the size and scope of the enterprise's operation and the characteristics of the organization of business management of the enterprise, respectively X41, X42, X43.

$\beta_1, \beta_2, \beta_3, \beta_4$ are the parameters corresponding to the independent variables X1, X2, X3, X4.

β is a free parameter indicating the influence of other factors on the dependent variable Y in the case of independent variables having a value of 0.

The research hypotheses are stated as follows:

Hypothesis H1: The factor of the accounting information system in the enterprise affect the organization of the accounting information system in Hanoi commercial enterprises.

Hypothesis H2: The factor of organization of accounting work in enterprises influences the organi-

zation of accounting information system in Hanoi commercial enterprises.

Hypothesis H3: The legal environment factor influences the organization of the accounting information system in Hanoi commercial enterprises.

Hypothesis H4: Characteristics of enterprises factor affects the organization of the accounting information system in Hanoi commercial enterprises.

5.2. Data collection and processing method

In order to assess the realities of factors influencing the organization of the accounting information system in Hanoi commercial enterprises, the author collected information from direct interviews and conducted surveys on wide areas:

Based on the results of expert interviews, the author develops questionnaires to collect more fully detailed information on the factors affecting the organization and operation of the accounting infor-

(1998), the sample size used for correlation and regression analysis is at least 5 times the total number of observable variables. The research by Tabachnick B. and Fidell L. (1996) stated that the minimum sample size needed was 50+8*independent variables. According to Roger (2006), the minimum sample size used in quantitative studies is from 100 to 150. In the proposed research model, there are 4 independent variables with 8 observation variables, expected sample size is about 250.

After the survey and revision of the questionnaire, the research was officially carried out on a large scale for all types of commercial enterprises in Hanoi by using an Internet forum in the 3 months (from October 2017 to December 2017) and 241 responses (96.4% of the total) were collected. After screening and analyzing, the author used 235 results of different types of enterprises (Table 1)

Table 1: Size of researched enterprise

Type of enterprise	Size of enterprise	The number of enterprises	Ratio (%)
Micro-sized	<10 personnels	11	4,7
Small-sized	Source of capital: <10 billions dong, 10 -50 personnels	104	4,3
Medium-sized	Source of capital: 10 -50 billions dong, 50 -100 personnels	96	40,9
Big-sized	Source of capital: 50 billions dong, > 100 personnels	24	10,2

(Sources: The author's research)

mation system in Hanoi commercial enterprise. The questionnaire was designed to follow Likert scale questionnaires with 5 levels: 1 - no influential; 2 - little influential; 3 - normal; 4 -quite influential; 5 - very influential.

The survey was conducted as follows:

- Survey samples: When assessing influence factors and analyzing, there are different views on sample size determination. In the view of Hair et al.

Members answering the questionnaire are primarily in accounting department (73%), includes 30 chief accountants (13%), 34 general accountants (14,5%) and 107 accountants (45,5%).

Understanding of questionnaire answerer: about 93% of them said that they understand the accounting information system of which 16% understand clearly.

All data missing answers are discarded from the results.

Data collected from control charts are processed by 2 softwares:

- Microsoft Excel to synthesize & describe, objects and content of the research.

- SPSS 20.0 to evaluate the reliability level of the scale and hypothesis and make regression equation.

6. Result of the research

6.1. Testing results of reliability of variables in research model

The testing results by using Cronbach Alpha coefficient after calibrating (Table 2) show that: The fac-

tors "Components of accounting information system in the enterprise" (X1), "Organization of accounting work in the enterprises "(X2)," Legal environment "(X3)," Business characteristics "(X4) have Cronbach Alpha of group greater than 0.6; The item total correlations of the observation variables in each factor are greater than 0.3. So all variables in the model reach reliability and appropriate level.

6.2. Analyzing the factors

Statistics from Table 3 show that: KMO coefficient is quite high (0,94>0,5), P-value = 0 (<0,5), total vari-

Table 2: Testing results of reliability of variables in research model

No.	Independent factor or variable	Cronbach Alpha	Item total correlations	Note
1	X ₁	0.795		
	X ₁₁		0.664	
	X ₁₂		0.664	
2	X ₂	0.911		Discard X ₂₂ because Cronbach's Alpha is too low
	X ₂₁		0.838	
	X ₂₃		0.838	
3	X ₃			Only one factor, C'Alpha is not counted.
4	X ₄	0.918		
	X ₄₁		0.866	
	X ₄₂		0.812	
	X ₄₃		0.825	

Table 3: Results of analyzing observable variables

Observable variables	Factor			
	1	2	3	4
X ₁₁	0.841			
X ₁₂	0.766			
X ₂₁		0.523		
X ₂₃		0.611		
X ₃			0.616	
X ₄₁				0.789
X ₄₂				0.736
X ₄₃				0.883
Eigenvalue	6.039			
KMO	0.940			
P-value	0.0000			
Total Variance Explained	75.489%			

ance to explain these factors is 75, 489% (>50%) - meet the conditions of analyzing factors. Therefore, 4 influence factors affecting organization of accounting information system in Hanoi commercial enterprises are identified in models.

6.2. Regression analysis and testing of hypotheses

The results of regression analysis and testing of hypotheses show that dependent variable corre-

lates with most of other ones in the models, correlation coefficients reach statistically significant level (from 0,761 to 0,835).

Relevance of model in Table 5: 4 explanatory variables explain 76.5% of dependent variables' changes.

Table 6 illustrates: Multicollinearity regression model shows influence relationships of 4 factors to the organization of accounting information system in Hanoi enterprises, which is created as follow:

$$Y = 0,764 + 0,410 * X1 + 0,051 * X2 + 0,211 * X3 + 0,171 * X4$$

7. Conclusion

The above research shows that:



Table 4: Matrix correlation between variables

	Average value	Standard deviation	X ₁	X ₂	X ₃	X ₄	Y
X ₁	4.028	1.0296	1	0.855	0.710	0.804	0.835
X ₂	4.074	1.0889	0.855	1	0.691	0.800	0.761
X ₃	3.960	1.0590	0.710	0.691	1	0.793	0.764
X ₄	4.1376	0.9436	0.804	0.800	0.793	1	0.796
Y	4.0170	0.8671	0.835	0.761	0.764	0.796	1

Table 5: Relevance assessment of model

Model Summary ^b					
Model	Coefficient R	Coefficient R ²	Correction factor R ²	Standard error estimate of	Durbin-Walson coefficient
1	0.875	0.765	0.761	0.4239	1.652
Dependent variable Y : Organization of accounting information system in Hanoi enterprises					
Explanatory variables X ₁ , X ₂ , X ₃ , X ₄					

Table 6: Regression analysis result

Model		Coefficients					Multi-collinearity statistics	
		Unstandalized coefficient		Standalized coefficient	T	Sig.	Acceptance of variables	Variance inflation factor (VIF)
		â	Standard deviation	â				
1	(Constant)	0.764	0.126		6.056	0.000		
	X ₁	0.410	0.057	0.051	7.222	0.000	0.225	4.442
	X ₂	0.051	0.028	0.053	1.825	0.078	0.233	4.300
	X ₃	0.211	0.044	0.258	4.816	0.000	0.355	2.816
	X ₄	0.171	0.061	0.186	2.796	0.006	0.232	4.317

The organization of accounting information system in Hanoi commercial enterprises is closely affected by the factors: (1) Components of accounting information system in enterprises, (2) Organization of accounting work in enterprises, (3) Legal environment (4) Characteristics of enterprise. It is completely appropriate because the accounting information system is to support accounting activities of enterprises. It needs to have general structure of an information system and be appropriate to the operation of accounting of the enterprise in general environment. When processing, building and operating the accounting information system, Hanoi enterprises should pay attention to use these factors to achieve efficiency for information system.

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Summary

Tổ chức, xây dựng và vận hành hệ thống thông tin kế toán trong doanh nghiệp chịu ảnh hưởng của rất nhiều yếu tố cả từ bên trong và từ bên ngoài doanh nghiệp. Các nghiên cứu về các yếu tố ảnh hưởng đến tổ chức hệ thống thông tin kế toán là một trong những nghiên cứu rất phổ biến trong số các nghiên cứu về

hệ thống thông tin kế toán hiện nay. Trên cơ sở tổng quan tình hình nghiên cứu về các yếu tố ảnh hưởng đến tổ chức hệ thống thông tin kế toán trong một số doanh nghiệp, những vấn đề cơ bản về tổ chức hệ thống thông tin kế toán trong các doanh nghiệp thương mại, những nhận định khái quát về đặc điểm hoạt động sản xuất kinh doanh của các doanh nghiệp thương mại trên địa bàn Hà Nội (gọi tắt là các doanh nghiệp thương mại Hà Nội), về tổ chức hệ thống hệ thống thông tin kế toán trong các doanh nghiệp thương mại Hà Nội, bài báo chọn lọc, xác lập các yếu tố ảnh hưởng đến tổ chức hệ thống thông tin kế toán trong các doanh nghiệp thương mại Hà Nội, tiến hành phân tích đánh giá thực trạng từ các doanh nghiệp thương mại Hà Nội thời gian qua thông qua mô hình hồi quy, giúp các doanh nghiệp thương mại Hà Nội có căn cứ để tổ chức, xây dựng hệ thống thông tin kế toán nói riêng, hệ thống thông tin nói chung, góp phần nâng cao hiệu quả hoạt động sản xuất kinh doanh của doanh nghiệp.

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