FACTORS AFFECTING THE ORGANIZATION OF COST MANAGEMENT ACCOUNTING IN TRANSPORTATION BUSINESS FIRMS: EMPIRICAL EVIDENCE FROM VIETNAM

MSc. Nguyen Hai Ha*

Abstract: ***This study analyses six key factors namely firm characteristics, competitive intensity, information technology, accountants' competency, managerial awareness and commitment, and managerial information requirements that influence the organization of cost management accounting in transportation business enterprises in Vietnam. The data were collected from 348 valid observations, reflecting the diverse profiles of accounting personnel and managers within Vietnamese transportation enterprises. The findings contribute to both theoretical and practical perspectives on organizing cost management accounting in the transportation sector, while also offering managerial implications for improving cost management accounting practices. The study highlights managerial information requirements as the most influential driver, offering new empirical insights into cost management accounting organization organization in emerging transportation markets.***

• Keywords: *influencing factors; cost management accounting organization; transportation business firms in Vietnam.*

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1. Introduction

Cost management accounting systems play a crucial role in business sectors. Although they do not directly generate operational efficiency, well-organized cost management accounting systems enable managers to mitigate inefficiencies and enhance decision-making quality. However, establishing an effective cost management accounting system is far from straightforward. A range of factors may hinder its effectiveness, including firm characteristics, the competitive environment, the application of information technology, the competency of accounting staff, managerial awareness and commitment, and managerial information needs. These factors collectively shape the organization of cost management accounting in business entities in general and in the transportation sector in particular.

In Vietnam, the organization of cost management accounting in transportation firms remains in a transitional phase, shifting from traditional accounting models toward modern management-oriented approaches. However, the level of development is uneven across different types of firms. In small- and medium-sized firms engaged in road transport, inland waterway transport, and logistics, cost management accounting is typically not structured as an independent function but rather integrated within financial accounting systems. Consequently, cost information is primarily used for tax finalization and financial reporting, rather than for analytical purposes supporting managerial decision-making. Overall, the organization of cost management accounting in Vietnam's transportation sector is still heavily influenced by family-based management practices, limited technological resources, and insufficient data analytics capabilities. As a result, the role of management accounting in cost control and strategic decision-making has not been fully realized.

Against this backdrop, the study titled *"Factors Affecting the Organization of Cost Management Accounting in Transportation Business Firms: Empirical Evidence from Vietnam"* is conducted. Based on 348 observations and employing exploratory factor analysis (EFA) and multiple regression techniques, the study aims to enrich the theoretical framework of cost management accounting organization while providing a scientific basis for managers and policymakers in formulating accounting and financial development strategies.

2. Theoretical Framework

2.1. Theoretical Foundations

2.1.1. Fundamental Concepts of Cost Management Accounting

According to the Institute of Management Accountants (IMA), management accounting is the

* *Academy of Finance - Hung Yen Branch; email: hanguyen22668@gmail.com*

process of identifying, measuring, analyzing, and communicating both financial and non-financial information to support managerial planning, control, and decision-making. Within this framework, cost management accounting focuses on: cost identification and classification; service costing; cost budgeting; variance analysis; and supporting decisions related to pricing, transportation routes, and fleet management. The organization of Cost management accounting refers to the establishment of structures, processes, methodologies, and information systems to effectively implement these functions.

2.1.2. Theoretical Perspectives Underpinning Cost Management Accounting Organization

(1) Contingency Theory

This theory posits that there is no universally optimal management accounting system; instead, systems must be aligned with contextual factors such as firm size, competitive intensity, business strategy, and technological characteristics. In the transportation sector, large-scale container transport firms require sophisticated cost analysis systems by route or contract, whereas smaller firms may adopt simpler trip-based costing models. Therefore, cost management accounting organization must correspond to the operational complexity of transportation activities.

(2) Agency Theory

In transportation firms, conflicts of interest may arise among owners, managers, and drivers or fleet supervisors. Cost management accounting plays a vital role in establishing control mechanisms such as fuel consumption norms, trip-based cost allocation, and vehicle maintenance monitoring. These mechanisms help mitigate moral hazard and reduce cost leakages.

(3) Transaction Cost Theory

The transportation sector is characterized by high variable costs (e.g., fuel and toll fees) and strong dependence on contracts and customers. Cost management accounting supports decision-making by enabling comparisons between outsourcing and in-house operations, evaluating buy-or-lease decisions for vehicles, and conducting cost-benefit analyses of individual contracts.

(4) Michael Porter's Value Chain Theory

In transportation, the value chain includes order receipt, vehicle dispatching, transportation, delivery, and logistics services. Cost management accounting facilitates the identification of cost-intensive stages within the value chain, thereby enabling firms to optimize efficiency at each stage.

2.2. Hypotheses Development and Research Model

2.2.1. Hypotheses Development

(1) Firm Characteristics

Firm characteristics are commonly reflected through enterprise size and operational complexity. Firm size and the complexity of operations are widely recognized as key determinants in the design of management accounting systems (MAS) (Chenhall, 2003). Larger and more diversified transportation firms face higher coordination costs and greater information asymmetry across organizational units. Consequently, they require more sophisticated cost monitoring mechanisms, such as cost per kilometer, route-level profitability, and asset utilization rates (Drury, 2018). Empirical studies indicate that firm size is positively associated with the adoption of advanced MAS practices and the structural differentiation of accounting functions (Abdel-Kader & Luther, 2008).

H1**:** Firm characteristics are positively associated with the adoption of a specialized and independent cost management accounting function in transportation firms.

(2) Competitive Intensity

The transportation sector is characterized by intense price competition, particularly in freight and road transport services. According to contingency theory, increasing environmental competition raises the demand for timely, relevant, and forward-looking information (Otley, 1980). Traditional financial accounting reports, which are periodic and compliance-oriented, may not provide sufficient detail for operational decision-making (Kaplan & Atkinson, 2015). Prior research confirms that firms operating in highly competitive environments tend to adopt more sophisticated management control systems (Mia & Clarke, 1999; Baines & Langfield-Smith, 2003).

H2: Competitive intensity is positively associated with the adoption of a specialized and independent cost management accounting function in transportation enterprises.

(3) Information Technology

Information technology (IT) enhances data integration and enables real-time monitoring of route performance, fuel efficiency, and vehicle maintenance (Granlund & Malmi, 2002). Advanced IT capabilities facilitate the implementation of sophisticated management accounting techniques and performance

measurement systems (Dechow & Mouritsen, 2005; Rom & Rohde, 2007). In transportation enterprises, IT infrastructure enables cost allocation at the vehicle or route level without duplication of data entry processes.

H3: Information technology has a positive effect on the feasibility and effectiveness of separating cost management accounting from financial accounting in transportation enterprises.

(4) Accountants' Competency

The resource-based view recognizes professional knowledge and expertise as strategic organizational resources (Barney, 1991). Without sufficient professional competence, management accounting functions may remain limited to routine bookkeeping activities (Burns & Baldvinsdottir, 2005). The qualifications and training of accounting personnel significantly influence the sophistication of MAS adoption (Ismail & King, 2007).

H4: Higher levels of accountants' competency are positively associated with the development of an independent and effective cost management accounting function in transportation enterprises.

(5) Managerial Awareness and Commitment

In transportation enterprises, the establishment and strengthening of management accounting (MA) functions require resource allocation decisions, organizational restructuring, and system investments. Such changes depend heavily on top management support (Shields, 1995). When managers perceive management accounting as a strategic decision-support tool rather than merely an internal reporting function they are more likely to promote functional specialization and digital integration. Prior studies highlight managerial commitment as a critical determinant of accounting innovation and performance measurement system implementation (Alleyne & Weekes-Marshall, 2011).

H5: Managerial awareness and commitment positively influence the establishment and strengthening of cost management accounting functions in transportation enterprises.

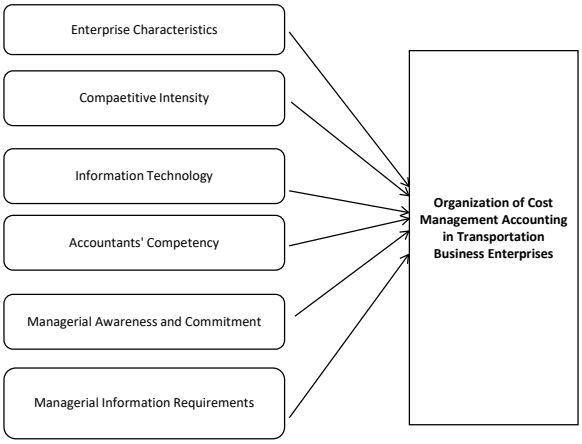
(6) Managerial Information Requirements

Managerial information requirements represent a primary driver of management accounting system design (Chenhall, 2003). Transportation enterprises require detailed and forward-looking information, such as cost per kilometer, route-level profitability, vehicle utilization rates, maintenance cost forecasts, and customer profitability analysis. As information needs increase in scope, frequency, and analytical depth, organizations are more likely to adopt specialized management accounting structures (Hoque, 2004). When decision-making becomes increasingly data-driven and operationally intensive, traditional financial accounting systems alone are insufficient.

H6: Managerial information requirements are positively associated with the development and organizational separation of cost management accounting functions in transportation enterprises.

2.2.2. Proposed Research Model

Figure 1. Proposed Research Mode



3. Research Methodology

3.1. Data Collection

This study employs a quantitative research approach using a structured questionnaire survey. The target population consists of transportation enterprises in Vietnam, including those operating in freight transport, passenger transport, logistics, and multimodal transportation across the country. The respondents include accountants, chief accountants, chief financial officers, and managers within these enterprises individuals who are directly involved in organizing, operating, and utilizing cost management accounting information for decision-making purposes.

A non-probability sampling method, combining convenience sampling and snowball techniques, was employed to access respondents with relevant expertise and practical experience in accounting and cost management. Data collection was conducted through both direct and online survey distribution. A total of 365 questionnaires were collected. After excluding 17 invalid responses (due to incomplete information, inconsistent answers, or uniform

responses across all items), 348 valid observations were retained for analysis. This sample size satisfies the minimum requirements for exploratory factor analysis (EFA) and multiple regression analysis. The measurement scales were adapted from prior studies and refined to suit the research context. All observed variables were measured using a five-point Likert scale, ranging from 1 ("strongly disagree") to 5 ("strongly agree"), ensuring quantitative consistency and suitability for statistical analysis.

3.2. Data Analysis

After data collection, the dataset was screened, cleaned, and coded before being analyzed by using SPSS 26. First, descriptive statistics including frequency, percentage, mean, and standard deviation were employed to summarize the sample characteristics based on demographic variables such as gender, age, job position, education level, and work experience.

Next, the reliability of the measurement scales was assessed using Cronbach's Alpha. Items with item-total correlation coefficients below 0.3 were removed, and a scale was considered acceptable when Cronbach's Alpha exceeded 0.6.

Then, exploratory factor analysis (EFA) was conducted to examine construct validity, including both convergent and discriminant validity. The following criteria were applied: Kaiser-Meyer-Olkin (KMO) ≥ 0.5; Bartlett's test of sphericity with significance level < 0.05; factor loadings ≥ 0.5; and total variance explained $\geq 50\%$. The Principal Component Analysis (PCA) method with Varimax rotation was used.

Finally, multiple linear regression analysis (OLS) was employed to evaluate the impact of independent variables on the organization of cost management accounting. Model fit and hypothesis testing were assessed using adjusted R^2, F-test, standardized Beta coefficients, significance levels (Sig.), and variance inflation factors (VIF) to detect multicollinearity and identify the most influential factors.

4. Results and Discussion

4.1. Descriptive Statistics

The sample consists of 348 valid observations, reflecting a relatively diverse group of accounting professionals and managers in transportation firms in Vietnam. In terms of gender, 42% of respondents are male and 58% are female. Regarding age distribution, the group aged 30-45 accounts for the largest proportion (54.5%), followed by those over 45 years old (27.5%) and those under 30 (18%). In terms of educational background, 63% of respondents hold a bachelor's degree, 22% have postgraduate qualifications, and 15% have college-level education. This structure indicates that most respondents possess relevant expertise and professional experience aligned with the research objectives.

All 348 valid observations were included in the analysis. The variables were measured using a five-point Likert scale, with mean values ranging from 2.74 to 4.22 and standard deviations generally below 1, indicating an acceptable level of data dispersion.

The independent variables all exhibit mean values above 3. Specifically, FIRM (3.36-4.03) reflects the significant influence of firm size and structure; COMP (3.00-3.99) indicates a relatively high level of competitive pressure; IT (3.82-4.05) and ACC (3.54-4.10) are positively evaluated, suggesting strong technological capability and accounting expertise; MAN (3.51-4.01) indicates a moderate to high level of managerial awareness; and INFO shows some variation, reflecting substantial demand for cost-related information.

The dependent variable, CMAO, has mean values ranging from 3.43 to 3.47 with relatively low standard deviation, indicating that the level of cost management accounting organization is moderate but not yet highly developed. Overall, these descriptive results provide a solid basis for subsequent analyses.

4.2. Reliability Analysis Using Cronbach's Alpha

Cronbach's Alpha was employed to assess the reliability of the measurement scales. According to established criteria, a minimum threshold of 0.6 is considered acceptable (Hair et al., 1998).

Items with item-total correlation coefficients below 0.3 were regarded as unreliable and were removed from the scale (Nunnally & Bernstein, 1994).

Table 1. Results of Reliability Analysis Using Cronbach's Alpha

Construct	Variable Code	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted	Cronbach's Alpha
Firm Characteristics	FIRM1	.577	.750	.790
	FIRM2	.615	.731	
	FIRM3	.627	.725	
	FIRM4	.577	.750	
Information Technology Adoption	IT1	.667	.789	.834
	IT2	.652	.796	
	IT3	.661	.793	
	IT4	.679	.783	
Managerial Awareness and Commitment	MAN1	.591	.802	.822
	MAN2	.657	.771	
	MAN3	.645	.777	
	MAN4	.692	.755	

Construct	Variable Code	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted	Cronbach's Alpha
Managerial Information Requirements	INFO1	.553	.723	.767
	INFO2	.584	.706	
	INFO3	.588	.702	
	INFO4	.554	.719	
Accountants' Competency	ACC1	.531	.691	.743
	ACC2	.532	.688	
	ACC3	.524	.696	
	ACC4	.593	.666	
Competitive Intensity	COMP1	.566	.598	.706
	COMP2	.393	.710	
	COMP3	.587	.588	
	COMP4	.443	.672	
Cost Management Accounting Organization	CMAO1	.748	.868	.893
	CMAO2	.737	.873	
	CMAO3	.731	.875	
	CMAO4	.842	.833	

Source: Author's analysis

The results of the Cronbach's Alpha test indicate that all measurement scales achieve acceptable reliability (α > 0.7). Specifically, COMP (α = 0.706) and ACC (α = 0.743) meet the acceptable threshold for exploratory research, while CMAO demonstrates the highest level of reliability (α = 0.893). The remaining constructs, including IT (α = 0.834), MAN (α = 0.822), FIRM (α = 0.790), and INFO (α = 0.767), also exhibit good reliability. All item-total correlation coefficients exceed 0.3, indicating that no observed variables need to be removed. Therefore, all measurement scales are deemed reliable and suitable for subsequent exploratory factor analysis (EFA) and regression analysis.

4.3. Exploratory Factor Analysis (EFA)

Exploratory Factor Analysis for Independent Variables

The results of the Kaiser-Meyer-Olkin (KMO) and Bartlett's test indicate that the KMO value is 0.874 (> 0.5), confirming that the sample size is adequate for factor analysis. Bartlett's test of sphericity yields a Chi-square value of 2958.123 with a significance level of 0.000 (< 0.05), indicating that the observed variables are sufficiently correlated to justify the application of EFA.

Using Principal Component Analysis (PCA) with Varimax rotation, six factors are extracted with eigenvalues greater than 1. The total variance explained reaches 62.261%, exceeding the recommended threshold of 50%, suggesting that the extracted factors account for a substantial proportion of the variance and satisfy the requirement for convergent validity. The rotated component matrix shows that most observed variables load strongly onto a single factor, with factor loadings exceeding 0.7, indicating a relatively clear factor structure.

However, ACC4 exhibits cross-loading, as it loads on two factors simultaneously (0.548 and 0.593), without a clearly dominant loading on a single factor. In addition, COMP2 does not meet the minimum loading threshold (≥ 0.5), suggesting that this item does not adequately represent the underlying construct.

Overall, the initial EFA results identify six factors consistent with the proposed theoretical model. Nevertheless, due to the cross-loading issue of ACC4 and the low loading of COMP2, these items are considered for removal. A second round of EFA is subsequently conducted to ensure the convergent and discriminant validity of the measurement scales.

Table 2. Rotated Component Matrix for Independent Variables (Second Iteration)

Rotated Component Matrix[a]						
	Component					
	1	2	3	4	5	6
IT4	.809					
IT1	.768					
IT3	.757					
IT2	.731					
MAN4		.810				
MAN2		.788				
MAN1		.765				
MAN3		.761				
FIRM3			.781			
FIRM2			.767			
FIRM4			.763			
FIRM1			.733			
INFO3				.773		
INFO2				.764		
INFO4				.706		
INFO1				.704		
COMP4					.781	
COMP3					.742	
COMP1					.704	
ACC2						.749
ACC3						.741
ACC1						.700

Source: Author's analysis

Following the removal of inadequate items, the second round of EFA shows a clear improvement in the results. The KMO value is 0.859 (> 0.5), and Bartlett's test of sphericity (Chi-square = 2569.400; Sig. = 0.000) confirms that the data are suitable for factor analysis. Six factors are extracted with eigenvalues greater than 1, and the total variance explained reaches 63.668% (> 50%), indicating strong explanatory power. The Varimax-rotated component matrix demonstrates a well-defined structure, with no cross-loadings observed. All factor loadings are greater than or equal to 0.7, ensuring both convergent and discriminant validity. Thus, the measurement model comprising six independent constructs is considered appropriate for subsequent regression analysis.

Exploratory Factor Analysis for the Dependent Variable

The KMO and Bartlett's test results indicate that the KMO value is 0.817 (> 0.5), confirming the

adequacy of the data for factor analysis. Bartlett's test yields a Chi-square value of 835.541 with a significance level of 0.000 (< 0.05), indicating that the observed variables are sufficiently correlated. The results from Principal Component Analysis (PCA) show that only one factor is extracted with an eigenvalue of 3.033 (> 1), explaining 75.813% of the total variance. This high level of explained variance indicates strong convergence of the observed variables into a single underlying construct. Since only one factor is extracted, rotation is not required. These results confirm that the dependent variable scale demonstrates good convergent validity, reflects one-dimensionality, and is suitable for inclusion in subsequent regression analysis.

4.4. Pearson Correlation Analysis

After confirming the reliability of the measurement scales using Cronbach's Alpha and validating construct convergence through EFA, the study proceeds to examine the relationships among variables using Pearson correlation analysis. The results indicate that the measurement scales exhibit high reliability, and the observed variables converge into six independent constructs, adequately representing the underlying data structure. Subsequently, Pearson correlation coefficients are employed to assess the relationships between independent variables and the dependent variable. The statistical significance of these relationships is evaluated based on the corresponding significance levels (Sig.).

Table 3. Pearson Correlation Matrix

Correlations								
		F_CMAO	F_FIRM	F_IT	F_MAN	F_INFO	F_ACC	F_COMP
F_CMAO	Pearson Correlation	1	.329**	.585**	.538**	.636**	.458**	.421**
	Sig. (2-tailed)		.000	.000	.000	.000	.000	.000
	N	348	348	348	348	348	348	348
F_FIRM	Pearson Correlation	.329**	1	.341**	.104	.112*	.177**	.374**
	Sig. (2-tailed)	.000		.000	.053	.037	.001	.000
	N	348	348	348	348	348	348	348
F_IT	Pearson Correlation	.585**	.341**	1	.331**	.321**	.382**	.410**
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000
	N	348	348	348	348	348	348	348
F_MAN	Pearson Correlation	.538**	.104	.331**	1	.340**	.341**	.168**
	Sig. (2-tailed)	.000	.053	.000		.000	.000	.002
	N	348	348	348	348	348	348	348
F_INFO	Pearson Correlation	.636**	.112*	.321**	.340**	1	.372**	.278**
	Sig. (2-tailed)	.000	.037	.000	.000		.000	.000
	N	348	348	348	348	348	348	348
F_ACC	Pearson Correlation	.458**	.177**	.382**	.341**	.372**	1	.269**
	Sig. (2-tailed)	.000	.001	.000	.000	.000		.000
	N	348	348	348	348	348	348	348
F_COMP	Pearson Correlation	.421**	.374**	.410**	.168**	.278**	.269**	1
	Sig. (2-tailed)	.000	.000	.000	.002	.000	.000	
	N	348	348	348	348	348	348	348

Source: Author's analysis

The results of the Pearson correlation analysis indicate that the dependent variable, F_CMAO, is positively and significantly correlated with all independent variables (Sig. < 0.01). These findings provide preliminary support for the hypothesized positive relationships between the examined factors and the level of cost management accounting organization. Among the independent variables, the correlation coefficients range from 0.104 to 0.410. Although most correlations are statistically significant at the 1% level, all coefficients remain below 0.8, suggesting that multicollinearity is not a serious concern. Some variable pairs exhibit low and statistically insignificant correlations at the 5% level (e.g., F_FIRM and F_MAN, r = 0.104; Sig. = 0.053), indicating a reasonable degree of discriminant validity among the constructs. Overall, the correlation results satisfy the necessary conditions for proceeding with multiple regression analysis.

4.5. Regression Results

The results of the multiple linear regression analysis indicate that the model demonstrates a good fit, with R = 0.812**,** R^2 = 0.660**,** and adjusted R^2 = 0.654**.** This implies that approximately 65.4% of the variation in F_CMAO is explained by the six independent variables included in the model. The ANOVA test is statistically significant (F = 110.211; Sig. = 0.000), confirming the overall validity of the model. Additionally, the Durbin-Watson statistic (1.747) indicates no evidence of autocorrelation in the residuals.

All independent variables are statistically significant (Sig. < 0.05) and positively associated with F_CMAO. Among them, F_INFO has the strongest impact (β = 0.395), followed by F_IT (β = 0.264) and F_MAN (β = 0.263). The remaining variables F_FIRM (β = 0.120), F_COMP (β = 0.094), and F_ACC (β = 0.074) have smaller but still statistically significant effects.

The tolerance values (> 0.6) and variance inflation factors (VIF < 2) indicate no multicollinearity issues. Therefore, the model satisfies the necessary assumptions, and all research hypotheses are supported at the 5% significance level.

Table 4. Regression Results

Coefficients[a]								
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.499	.168		-2.965	.003		
	F_FIRM	.102	.030	.120	3.427	.001	.815	1.226
	F_IT	.207	.030	.264	6.876	.000	.678	1.476
	F_MAN	.235	.031	.263	7.458	.000	.801	1.249
	F_INFO	.356	.032	.395	10.976	.000	.772	1.295
	F_ACC	.071	.035	.074	2.030	.043	.750	1.333
	F_COMP	.093	.036	.094	2.557	.011	.741	1.349

Based on the results of the multiple linear regression analysis, the research model is specified as follows:

Unstandardized Regression Model *(using unstandardized coefficients)**:***

F_CMAO = −0.499 + 0.102F_FIRM + 0.207F_IT + 0.235F_MAN + 0.356F_INFO + 0.071F_ACC + 0.093F_COMP+εF_CMAO = -0.499 + 0.102F_{FIRM} + 0.207F_{IT} + 0.235F_{MAN} + 0.356F_{INFO} + 0.071F_{ACC} + 0.093F_{COMP} + \varepsilonF_CMAO = −0.499+0.102F_FIRM + 0.207F_IT + 0.235F_MAN + 0.356F_INFO + 0.071F_ACC + 0.093F_COMP + ε

Standardized Regression Model:

F_CMAO = 0.120F_FIRM + 0.264F_IT + 0.263F_MAN + 0.395F_INFO + 0.074F_ACC + 0.094F_COMP+εF_CMAO = 0.120F_{FIRM} + 0.264F_{IT} + 0.263F_{MAN} + 0.395F_{INFO} + 0.074F_{ACC} + 0.094F_{COMP} + \varepsilonF_CMAO = 0.120F_FIRM + 0.264F_IT + 0.263F_MAN + 0.395F_INFO + 0.074F_ACC + 0.094F_COMP + ε

Where:

F_CMAO: Cost Management Accounting Organization

F_FIRM: Firm Characteristics

F_IT: Information Technology Adoption

F_MAN: Managerial Awareness and Commitment

F_INFO: Managerial Information Requirements

F_ACC: Accountants' Competency

F_COMP: Competitive Intensity

ε: Error term

5. Conclusion and Contributions

Based on the standardized regression coefficients (Beta), the relative impact of the factors on F_CMAO is ranked in descending order as follows:

F_INFO (β = 0.395; Sig. = 0.000) exerts the strongest effect. This indicates that a one standard deviation increase in managerial information requirements leads to a 0.395 standard deviation increase in the level of cost management accounting organization, holding other factors constant. This factor plays a decisive role in the model.

F_IT (β = 0.264; Sig. = 0.000) and F_MAN (β = 0.263; Sig. = 0.000) exhibit nearly equivalent levels of influence and rank second. This highlights the critical roles of information technology adoption and managerial commitment in enhancing the organization of cost management accounting.

F_FIRM (β = 0.120; Sig. = 0.001) shows a moderate impact, indicating that firm characteristics still significantly influence CMA organization, although to a lesser extent than managerial and technological factors.

F_COMP (β = 0.094; Sig. = 0.011) and F_ACC (β = 0.074; Sig. = 0.043) have the weakest effects in the model. However, both remain statistically significant at the 5% level, confirming that competitive intensity and accountants' competency play supporting roles in the organization of cost management accounting.

All Beta coefficients are positive, indicating that the independent variables have a positive influence on F_CMAO. Furthermore, the VIF values (< 2) and tolerance levels (> 0.6) confirm the absence of multicollinearity, ensuring the robustness and reliability of the estimated model.

This study contributes to both theoretical and practical perspectives on the organization of cost management accounting in transportation firms in Vietnam. From a theoretical standpoint, it enriches the literature by providing empirical evidence on the determinants of cost management accounting organization. From a practical perspective, the findings offer valuable implications for managers in prioritizing key drivers particularly managerial information requirements, information technology adoption, and managerial commitment to enhance the effectiveness of cost management accounting systems.

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