



Factors Affecting The Application Of Accounting Ethics By Small And Medium-Sized Enterprises In The Thai Nguyen City

Nguyen Mai Huong¹, Vũ Thủy Hà², Ngô Thị Cúc³
^{1,2,3}International school – Thai Nguyen University, Viet Nam.

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Abstract: To enhance the quality of operations in each unit, the accounting and financial system within the organization plays a significant role in preventing fraud and errors. Applying ethical accounting principles in a business is essential for improving the effectiveness of the accounting system. An efficient organizational accounting system will drive the development of the business, strengthening its competitive capabilities. In recent years, Vietnam has witnessed numerous cases of fraud and errors in financial reports, affecting the performance of various entities. These errors stem from various factors, including the responsibility of accountants, those directly involved in accounting tasks. Therefore, improving the quality of the accounting department as a whole and enhancing the accountability of accountants in particular is crucial for enhancing transparency and reliability in financial information. This article aims to synthesize some general theories on professional ethics and provide an overview of studies on factors influencing the application of professional ethics, specifically in decision-making related to ethics within the province of Thai Nguyen. The overarching goal of this study is to examine the factors influencing the application of accounting ethics in small and medium-sized enterprises (SMEs) in Thai Nguyen province. To conduct this study, the author reviewed and summarized existing research worldwide on factors influencing professional ethics in accounting. The thesis employs a mixed-method approach, combining qualitative and quantitative research methods. The author developed a theoretical model of accounting professional ethics based on existing theories and global research. This model comprises four factors influencing the professional ethics of accounting employees in SMEs in Thai Nguyen: Competence and expertise, Internal control system, Regulations and legal policies, Application of information technology and Salary. The research used both qualitative and quantitative research methods to investigate and validate this model. The thesis was guided by Mrs. Vu Thuy Ha and data were collected

from interviews with accountants and chief accountants in the field, involving 382 participants. Cronbach's Alpha was conducted to confirm the validity, and all thresholds were above 0.6. Based on the research findings, the author proposed several solutions that directly impact the identified factors, aiming to enhance the effectiveness of applying accounting ethics in small and medium-sized businesses in Thai Nguyen province.

Keywords: Competence, expertise, Internal control system, Regulations, legal policies, Application of information technology.

I. Introduction

In the current context, the goal of economic integration and development has become extremely important for many countries around the world, and Vietnam is no exception. To meet the demands of integration into the global economy, we have had to change and improve economic policy, diversify international relations and multilateralize. As a result, we have had the opportunity to attract investment capital, learn scientific knowledge, advanced technology, resources and management experience from other countries. This helps us improve national capacity and meet socio-economic development requirements. However, to achieve this goal, we need to focus on improving and enhancing the quality of operations of each enterprise and unit in the economic system. Sustainable development and continuous performance improvement become essential and urgent. In this situation, the role of the accounting and financial system at each enterprise becomes indisputably important. This system not only provides important information, but also checks the situation and results of enterprise activities. Therefore, properly organizing accounting work becomes one of the areas that businesses are most interested in and focused. In addition to following the general organizational principle, the organization of accounting work must also be compatible with the characteristics of each industry and business to ensure efficiency. This makes the goal of improving production and business

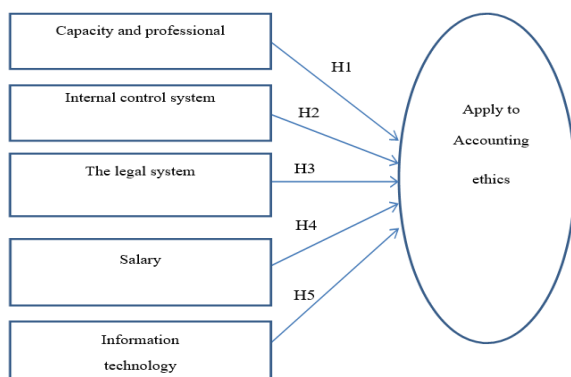


efficiency of enterprises possible. Small and Medium Enterprises (SMEs) is a term applied worldwide for small and medium sized enterprises (in terms of capital, revenue and number of employees) (Jasra et al., 2011). This type of business is always the preferred choice and is becoming more and more popular globally because of its small capital investment and simple organizational structure. SMEs contribute to solving employment problems very effectively, developing socio-economic, increasing GDP for the country, and training a dynamic and highly qualified staff and management team (Neagu, 2016). In reality, small and medium-sized enterprises (SMEs) constitute 95% of the total number of businesses worldwide, and developing countries tend to have a higher tendency to develop smaller enterprises compared to other nations. However, the application of ethical accounting standards is primarily focused on large enterprises.

II. Method

2.1 Conceptual framework

There are many different approaches when conducting a study, so in this chapter the author introduces the methods used in the dissertation, the level of use and what part of the thesis will be applied. Thereby, the author wishes to increase reliability, ensure clarity about the quality of the research as well as the scientific nature of the thesis. In addition, this chapter also outlines how the author conducts the survey as well as the data collected during the research of the topic



2.2 Research approach and design

This study was conducted to understand the factors affecting the application of accounting ethics in small and medium enterprises in Thai Nguyen province. The study will be based on a quantitative research design. Quantitative research involves the numerical representation and manipulation of data to interpret and explain observed phenomena. This

type of research encompasses many different scientific and social fields, including physics, biology, psychology, sociology, and geology. In essence, certain topics appear to be consistent with a quantitative approach, which requires the collection of numerical data to describe an event Sukamolson, S. (2007). Based on data from online surveys, quantitative research is used to test models and hypotheses. This study uses a descriptive survey design to investigate the factors that determine the adoption of accounting ethics in small and medium-sized enterprises in Thai Nguyen province. Surveys are one of the most traditional ways to collect information from a sample of individuals to extrapolate results to a large population. In this study, a questionnaire survey was conducted to understand the factors affecting the intention to apply accounting ethics of small and medium-sized enterprises in Thai Nguyen province. In the questionnaire, participants will be asked to provide some basic personal information, their understanding and assessment of accounting ethics as well as factors affecting the application of accounting ethics. accounting at small and medium enterprises in Thai Nguyen city. The biggest advantage of using surveys is that it allows researchers to collect large amounts of data quickly, simply, saving time and costs while still being effective. Surveys are conducted for a variety of purposes in a variety of ways, such as email, phone, or in-person surveys. After collecting data, SPSS software will be used for processing.

2.3. Data Collection

2.3.1 Data sources

Both secondary and primary data were used in this investigation. Regarding key data, information is collected directly from respondents through questionnaires. The objectives of the study were assessed using this type of data. The input data will be processed by reading and proofreading to identify keywords that can be used as the text takes up the majority of the data. From books, magazines (articles) and the internet, secondary data was collected. This information was used to create questionnaires and research models. The main benefit of collecting secondary data for this study was to compare and validate the data collected through the questionnaire. The approach of a questionnaire survey should be used to collect key data. Online surveys are used because they can be completed in a short period of time and offer the benefit of reducing research costs without sacrificing efficiency.



2.3.2. Data Collection Tools

For academic resources, authors will use search engines such as Google, Google Scholar or Research Gate. Google Forms will be used to create easy-to-understand, concise and straightforward surveys that prevent respondents from misinterpreting them. Several steps are taken to examine the data after it has been collected from respondents, including editing, coding, and tabulation. The data collection is separated, modified and modified during the editing process. The information needs to be coded for subsequent processing, which entails giving each response a number or another symbol to classify it and tabulate the relevant information in rows and columns. Using statistical tools and procedures, the collected data is combined and processed. Data tabulation and graphical display are examples of statistical tools. These two visualization tools provide a high-level summary of a collection of numerical data. They provide for clear, understandable presentation of data. The reader gets a visual idea of statistical data through its graphical presentation.

2.4 Sampling

The survey subjects of the study were accountants in small and medium enterprises in Thai Nguyen province. The study used the sample size calculation

formula in the case of the known population size of Yamane Taro (1967):

$$n = \frac{N}{1 + N * e^2}$$

n - sample size

N - sample scale

e - acceptable sampling error

* 95% confidence level and p=0.05 are assumed

Therefore, it can calculate the sample size with N=8.900, e=0.05 as follows:

$$n = \frac{8.900}{1 + 8.900 \times 0.05^2} \approx 382$$

III. Results

3.1 Descriptive Sample Statistics

This section presents survey results about participants' personal information, including gender, age, education level, seniority, current job position, business field, and some basic knowledge of Accounting Professional Ethics. The data is presented as frequency and percentage to provide a detailed view of the characteristics of the participating group. The statistical information, once processed, is presented in tables to assist the researcher in better understanding the characteristics of the subjects studied

Table 3.1: Respondents' distribution by Gender

		Frequency	Percent	Valid percentages	Cumulative percentage
Valid templates	Male	102	33,89	33,89	33,89
	Female	199	66,11	66,11	100
	All	301	100,00	100,00	



Table 3.2: Respondents' distribution by Age

		Frequency	Percent	Valid percentages	Cumulative percentage
Valid templ ates	20 to 25	48	15,95	15,95	15,95
	26 to 35	127	42,19	42,19	58,14
	36 to 40	99	32,89	32,89	91,03
	41 to 50	16	5,32	5,32	96,35
	More than 50	11	3,65	3,65	100,00
	All	301	100,00	100,00	

In terms of age, 48 people surveyed were aged 20-25 years, accounting for 15,95% of the total sample studied. The number of people aged 26-35 years old has the highest rate, accounting for 42,19% reaching 127 people, the number of people in this age group reaching the highest value is evident because this is the golden age in working age. The number of people aged 36-40 years was 99, the 2nd highest and reached 32,89%. There were 16 people aged 41-50 years old, reaching

5,32% and the number of people over 50 years old, usually those under management level or having high positions in the field of accounting and auditing, reached 11 people, equivalent to 3,65%. A person goes through many different age stages in life, and in each age stage they have different behaviors, thoughts, roles in society, leading to different behaviors and thoughts about accounting ethics at different age stages.

Table 3.3: Respondents' distribution by Education level

		Frequency	Percent	Valid percentages	Cumulative percentage
Valid Templa tes	Intermediate	58	19,27	19,27	19,27
	College/University	206	68,44	68,44	87,71
	Postgraduate	24	7,97	7,97	95,68
	Different	13	4,32	4,32	100,00
	All	301	100,00	100,00	

In terms of education level, the vast majority of respondents graduated from universities and colleges, accounting for 68,44%, reaching 206 respondents answering the question, followed by intermediate level (accounting for 19,27%) corresponding to 58 people out of 301 valid votes. The proportion of postgraduate level learners was 24 corresponding to 7,97%, and other qualifications

accounted for just over 4%, a small fraction of the total votes obtained. Labor qualifications indicate an overview of employees with different qualifications related to accounting professional ethics, for different education levels, the question participants will be aware of the application of accounting professional ethical standards at different enterprises.



Table 3.4. Respondents' distribution by Working Experience

		Frequency	Percent	Valid percentages	Cumulative percentage
Valid Temples	Less than 1 year	36	11,96	11,96	11,96
	From 1 to 5 years	137	45,51	45,51	57,48
	From 6 to 10 years	63	20,93	20,93	78,41
	From 11 to 15 years	42	13,95	13,95	92,36
	More than 15 years	23	7,64	7,64	100,00
	All	301	100,00	100,00	

Shows the marked difference in work experience in the corporate environment among the participants, of which those with 1-5 years of experience accounted for the highest proportion (45,51%) corresponding to 137 people out of a total of 301 sessions. The group of workers with seniority under 1 year accounted for 36 people, most of this age group were recent graduates, reaching 36 people, equivalent to 11,96% of the

total vote. Ranked 2nd is the group of people with seniority from 6-10 years (20,93%). The number of people with seniority from 11 to 15 years are core employees in enterprises, accounting for 13,95% and the group of people who have devoted more than 15 years at small and medium enterprises in Thai Nguyen city reached 23 people, equivalent to 7,64%. The higher the working seniority, the higher the professional ethic and prestige at work

Table 3.5. Respondents' distribution by Professional level

		Frequency	Percent	Valid percentages	Cumulative percentage
Valid Temples	Leader	125	41,53	41,53	41,53
	Employee	176	58,47	58,47	100,00
	All	301	100,00	100,00	

Table 3.5 describes the percentage of respondents according to their current job position. There is a clear difference in the number of respondents by job position. While the number of Employees was

overwhelming at 58,47%, the number of people holding senior positions including head of accounting department, director, deputy director was less, accounting for 41,53% of the total votes.



Table 3.6. Research sample information by type of business

		Frequency	Percent	Valid percentages	Cumulative percentage
Valid Temples	Production	75	24,92	18,9369	18,94
	Trade	88	29,24	28,2392	47,18
	Service	65	21,59	16,2791	63,46
	Build	45	14,95	11,6279	75,08
	Different	28	9,30	24,9169	100,00
	All	301	100,00	100,00	

The statistics table presents a detailed view of the distribution of the valid sample in five different sectors, including Manufacturing, Trade, Services, Construction and others. In the field of production there are a total of 75 samples, which is 24,92% of the total. This is a major contribution, with the cumulative percentage reaching 18,94%. Trade accounted for a large portion of the total, with 88 samples and 29,24%, and contributed significantly to the cumulative percentage, which was 47,18%. Meanwhile, the service has 65 samples, accounting for 21,59% of the total, and contributes 16,28% to the cumulative percentage. Construction has an impressive contribution of 45 acres (14,95%) and contributes 11,63% to the cumulative percentage. Finally, the other sector had the fewest samples, at 28 samples (9,30%), but contributed largely to the cumulative percentage, which was 24,92%. Other sectors include the fields of culture, education, agriculture and forestry.

3.2 Reliability Test

In order to evaluate the reliability of the scale, the author uses the Cronbach Alpha

coefficient to check the internal consistency of the test, identifying observed variables that are inconsistent (consistent) with the test in measuring the present. investigation statue. Cronbach Alpha is the most commonly applied coefficient when evaluating the reliability of multivariate scales (Including 3 or more observed variables). It measures the consistency of observed variables within the same scale measuring the same concept. In factor analysis, many researchers believe that a Cronbach Alpha of 0,8 or higher, close to 1, is a good scale. From 0,7 to 0,8 is usable. Some researchers suggest that a Cronbach Alpha of 0,6 or higher can be used in cases where the research concept is new to respondents in the research context. The Cronbach alpha coefficient only indicates whether the observed variables are linked to each other or not, thereby indicating which observed variables should be removed and which observed variables should be retained. At this time, the Corrected Item-Total Correlation coefficient helps researchers eliminate observed variables that do not contribute much to the description to be measured.



Table 3.7. Scale reliability of independent variables (1st time)

Observation variables	Average scale if variable type	Scale variance if variable type	Total variable correlation	Alpha if this variable is removed
	(Scale Mean if Item Deleted)	(Scale Variance if Item Deleted)	(Corrected Item-Total Correlation)	(Cronbach's Alpha if Item Deleted)
Business Competence Scale, Cronback s Alpha = 0.781 (1st)				
CAE1	13,2924	12,981	,694	,693
CAE2	13,2625	12,648	,699	,690
CAE3	13,2259	13,235	,708	,692
CAE 4	13,3854	17,444	,134	,872
CAE5	13,2658	13,129	,642	,710
Cronback's Alpha Scale = 0.872 (2nd)				



CAE1	10,0698	10,185	,740	,830
CAE2	10,0399	9,745	,767	,819
CAE3	10,0033	10,550	,734	,833
CAE 5	10,0432	10,448	,665	,861
Internal Control System Scale, Cronback's Alpha = 0.862				
ISC1	13,9801	16,173	,589	,856
ISC2	14,1030	14,079	,751	,816
ISC3	14,1030	14,733	,744	,820
ISC4	13,9169	13,196	,732	,821
Policy Mode scale, Cronback's Alpha = 0.803				
RLP1	9,0365	5,509	,594	,766
RLP2	9,1395	5,234	,651	,739
RLP3	9,3654	4,586	,677	,725
CSCD4	9,3555	5,490	,559	,781
Compensation scale, Cronback s Alpha = 0.829				
S1	13,0963	6,041	,563	,817
S2	12,8738	5,637	,773	,749
S3	12,7940	6,311	,688	,779
S4	12,9668	6,446	,602	,801
Cronback s Alpha = 0.721				
IT1	11,7409	4,259	,446	,687
IT2	11,9037	4,381	,457	,683
IT3	11,9269	4,261	,470	,678
IT4	11,8505	3,494	,530	,658



The professional competency factor component scale comprises 5 observed variables, with a Cronbach's Alpha coefficient for the population at 0,781, exceeding the recommended threshold of 0,6. The total corrected variable correlation coefficient among all observed variables exceeds 0.3. However, upon removing CAE4, which had an Alpha coefficient greater than 0,781, the overall Cronbach's Alpha coefficient improved to 0,872. This adjustment ensures that all variables meet standard requirements and achieve reliability. The internal control system factor component scale includes 4 observed variables, and the Cronbach's Alpha coefficient for the population stands at 0,862, surpassing the 0,6 benchmark. The total corrected variable correlation coefficient is greater than 0,3 for all observed variables, and removing any of them results in a lower Cronbach's Alpha coefficient, indicating that the scale meets the standard and attains reliability. The policy mode factor component scale, consisting of 4 observed

variables, boasts an overall Cronbach's Alpha coefficient of 0,803, meeting the reliability criteria. Despite the reduction in Alpha coefficient when removing individual observed variables, the scale remains reliable based on the established standards. The Compensation factor component scale, featuring 4 observed variables, demonstrates a Cronbach's Alpha coefficient for the population of 0,829, meeting the reliability threshold. The total corrected variable correlation coefficient exceeds 0,3 for all observed variables, and removing any variable results in a lower Alpha coefficient. This confirms the scale's reliability. The information technology application component scale includes 4 observed variables, with a Cronbach's Alpha coefficient for the population at 0,721, surpassing the 0,6 threshold. The total corrected variable correlation coefficient is greater than 0,3 for all observed variables, indicating the scale's reliability despite a reduction in Alpha coefficient when removing individual variables.

Table 3.8. The reliability of the scales of the dependent variables

Scale of General Assessment of Accounting Professional Ethics (Y), Alpha = 0.914				
AA1	9,7841	1,183	,561	,623
AA2	9,8073	1,236	,526	,645
AA3	9,7409	1,226	,470	,679

The dependent variable scale, comprising 3 observed variables, has a Cronbach's Alpha coefficient for the population at 0,914, exceeding the recommended 0,6 threshold. The total corrected variable correlation coefficient for all observed variables is greater than 0,3, confirming the scale's reliability.

After conducting data analysis and assessing the reliability of the scale using Cronbach's Alpha coefficient for both independent and dependent variables, it was determined that one variable was eliminated. The final scale retains 25 observed variables, ensuring reliability for testing research hypotheses.

3.3. Exploration factor analysis

The research employs the Exploratory Factor Analysis (EFA) method to streamline a set of n observed variables, representing small characteristics, into a set of F-factors, embodying larger characteristics. This is done to enhance

convenience for the researcher, with $F < n$, according to the work of Huang and Chu (2008). Several criteria are applied in the EFA process, including the Kaiser-Meyer-Olkin (KMO) Coefficient, Bartlett Test, Specific Value, Total Variance Interpretation, and Factor Load: KMO Coefficient: Ensuring suitability for factor analysis, the KMO value must range between $0,5 \leq KMO \leq 1$ (Nguyen, 2012). If it falls below 0,5, factor analysis is deemed inappropriate for the dataset. Bartlett Test: This test determines whether the n-variables observed in the F-factor are correlated. A statistically significant Bartlett's test ($Bartlett's\ test < 0,05$) indicates correlation among the observed variables within that factor (Nguyen, 2012). Eigenvalues: Used to explain total variance and determine the number of factors in EFA (Liu et al., 2003). Only factors with Eigenvalue ≥ 1 are considered eligible to represent the data interpretation of the entire observed variable. Total Variance Interpretation: Reveals how much of the



extracted elements will be condensed and how much will be lost. If the total variance $\geq 50\%$ is explained, the EFA model is deemed appropriate (Nguyen, 2012). Factor Load: Presents the correlation relationship between the observed variable and the factor. A higher load factor indicates a stronger correlation between the

observed variable and the factor (DeCoster & Claypool, 2004). An observed variable is considered statistically significant if the Loading Factor $\geq 0,5$. In a meta-analysis of 25 observed variables for the independent variables, the obtained results are detailed in the ensuing tables

Table 3.9. KMO and Bartlett's Test of independent variables

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		0,748
Approx. Chi-Square		4684,2168
Bartlett's Test of Sphericity	df	741
	Sig.	000

In Table 3.9, the values for the Kaiser-Meyer-Olkin (KMO) Coefficient and Bartlett's Test for independent variables are presented. The KMO Coefficient is calculated as 0,748, surpassing the threshold of 0,5. Concurrently, the significance

level for Bartlett's Experiment is 0.000, which is less than 0,05. These results indicate a strong correlation among the observed variables within the factor, affirming that the dataset is suitable for exploratory factor analysis

Table 3.10. Total Variance Explained

Factor	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	4,598	11,79	11,79	4,598	11,79	11,79	3,333	8,545	8,545
2	3,965	10,167	21,957	3,965	10,167	21,957	3,149	8,073	16,618
3	3,078	7,892	29,849	3,078	7,892	29,849	3,123	8,009	24,627
4	3,016	7,734	37,583	3,016	7,734	37,583	3,047	7,812	32,439
5	2,521	6,465	54,048	2,521	6,465	44,048	2,893	7,418	39,856
6	2,158	5,534	49,581						
7	2,098	5,379	54,96						
8	1,739	4,459	59,419						
9	1,094	2,805	62,224						
10	0,909	2,331	64,555						
11	0,876	2,246	66,801						



12	0,838	2,149	68,95					
13	0,778	1,995	70,945					
14	0,771	1,977	72,922					
15	0,754	1,933	74,856					
16	0,737	1,89	76,746					
17	0,715	1,833	78,579					
23					

Table 3.10 shows the Total variance explained for the independent variables. Through table 4.10, it can be seen that the Initial Specific Value = 2,521 > 1 at the fifth factor, so there are 5 coefficients extracted with cumulative variance = 54,048% (>

50%). This shows that 54,048% of the data of the 25 observed variables are explained through 5 factors. The essence of the 25 observed variables in the Exploratory Factor Analysis (EFA) is most effectively encapsulated by these 5 factors.

Table 4.11:Rotation component matrix of independent variables

	Component				
	1	2	3	4	5
ISC2	0,862				
ISC3	0,846				
ISC4	0,828				
ISC1	0,726				
S2		0,871			
S3		0,819			
S4		0,737			
S1		0,676			
CAE2			0,867		
CAE1			0,847		
CAE3			0,836		
CAE5			0,787		
RLP3				0,827	
RLP2				0,813	
RLP1				0,782	
RLP4				0,719	
IT4					0,709
IT1					0,668
IT2					0,661
IT3					0,657



At the first exploration factor analysis, the KMO coefficient and Bartlett's test, Initial Specific Value and Total Variance Interpretation all meet the research requirements. The results of factor analysis (EFA) for the independent variables of the rotation factor matrix (Table 3.11) show that the

factor loading factor of the observed variables is more than 0.5 and the number of factors produced when analyzing the factor is 5 factors. This is consistent with the original hypothesis of the corresponding measurement variables for each factor

Table 3.17: Model Summary

R	R2	Coefficient R2 - correction	Standard error of estimation	Change statistics				Durbin-Watson
				Coefficient R2 after	F-factor when changing	Degree of Freedom 1	Degree of Freedom 2	
,843a	0,711	0,703	0,19208	0,711	89,657	5,00	285	2,006

The results of the linear regression analysis show that the model has a coefficient R = 0,843, which shows that the variables in the model are strongly correlated. R2 indicates the percentage of variation in the dependent variable that can be explained by

independent variables (DeCoster & Claypool, 2004). The regression results report of the model shows R2 = 0,711, which means that the conformity of the model is 71,11%.

Table 3.18: ANOVA

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	26,463	5	3,308	89,657	,000b
1 Residual	10,773	285	,037		
Total	37,237	300			

The ANOVA table reveals a significant F-statistic of 89,657 with a p-value of 0,000 (less than 0,01), suggesting that the regression model aligns well with the collected dataset. The F-ratio signifies the statistical significance of the overall model, and the F-test assesses the relationship between the

dependent and independent variables (DeCoster & Claypool, 2004). Consequently, the multilinear regression model is constructed in alignment with the population, affirming that the independent variables in the model are indeed associated with the dependent variable.



Table 3.19: Coefficient

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Error standard	Beta			Tolerance	VIF
	(Constant)	,196	,152				
CAE	,112	,011	,333	10,274	,000	,951	1,063
S	,137	,020	,239	6,834	,000	,822	1,232
IT	,125	,023	,174	5,418	,000	,965	1,037
RLP	,121	,015	,253	7,882	,000	,961	1,040
ISC	,118	,012	,314	9,575	,000	,923	1,084

Regression analysis was used to assess the impact of independent variables, including policy regime, professional capacity, compensation, application of information technology and internal control system on the application of accounting ethics in small and medium companies in Thai Nguyen province. Looking at Table 3.19, we see that independent factors have a significant influence on the application of accounting ethics because the regression weights are all statistically significant ($\text{sig} = 0,000 < 0,01$). Among them, the variables CAE, S, RLP, IT, ISC caused a positive impact on the application of accounting ethics in Thai Nguyen province (because of the positive Beta coefficient)

IV. Conclusion and recommendation

4.1 Conclusion

The research topic inherits the research views of domestic and foreign scholars, the author has analyzed a research model suitable for research samples at small and medium-sized companies in Thai Nguyen province with 301 samples. Previous topics are based on the theoretical foundation of organizational culture as well as inheriting the views on influencing factors of previous scholars.

Differences from previously published topics: Compared to some topics that the author overlooked in Chapter I, the research has been developed and the author added some of the following issues: The topic helps small and medium enterprises in Thai Nguyen province specifically assess the factors affecting the application of professional ethics Accounting and understanding the professional competency factors of accounting have the greatest influence on the application of accounting ethics in businesses. This

will contribute to creating a basis for planning programs to formulate, plan, and guide the application of ethics in the current period effectively, increasing the ability to reform, innovate, and improve accounting in small and medium enterprises in Thai Nguyen province. In addition, the topic contributes to creating a premise for managers to grasp the influence of state policies on the accounting apparatus and accounting ethical standards at enterprises, from which managers will consider more carefully when issuing policies, and regimes. In addition, the topic helps to improve the understanding of the theoretical basis of accounting ethics and factors affecting accounting professional ethics as a foundation for research as well as future research work.

4.2 Recommendation

For the internal control system: Develop criteria for evaluating the performance of internal control: Traditional indicators for evaluating this performance such as minutes, conclusions published, detected violations, or recommendations in each inspection ... also qualitative. Therefore, the results are limited to directly measuring risk management, or enhancing compliance,... Therefore, companies should now actively develop a series of criteria to evaluate the level of compliance with the regime, accounting policies, ethical standards as well as professional capacity requirements. Complete internal control processes and methods: Currently, the inspections of the new internal control are mainly aimed at compliance, the adequacy of documentation without focusing on assessing risks and the suitability of the entity's control procedures. Therefore, improve the process and methods of internal control in order identify



Control accounting system management activities. Regularly review documents and policies to update, edit and supplement promptly to suit and comply with the provisions of law and business practices, especially documents related to accounting work.

For the legal system, the author would like to make some recommendations to improve this factor, thereby contributing to reducing fraud and errors in the accounting work of accounting staff as follows: Drafts, circulars, and documents related to accounting work must be carefully considered and decided. Promulgate professional and professional guiding documents, internal normative documents, and special documents detailing new contents in accounting. Formulate plans and implement the work of rotation, rotation, and change of cadre working positions, do not let civil servants hold one position for too long, and arrange rotation and rotation to a new suitable working position so that each civil servant to a new working position can promote their ability to complete their tasks The assignment must select the right cadre. Enhance exchange, provide information on propaganda of tax and accounting law policies, and answer tax problems via taxpayers' email addresses, and websites of the Department of Taxation, creating the most favorable conditions for the needs of consulting and supporting accountants.

For information technology application: Training planning includes training contents, training duration, training methods and responsibilities for plan implementation. This plan should be developed in detail for each group of employees according to their goals and responsibilities. Implement a training plan and evaluate implementation.

Analyze the position and role of the group of participants in accounting work, in order to avoid the biggest risks that may occur such as: Errors or deliberate adjustment of data entered into the system, Adjustment of order or policy data to match performance data brought in from another data entry department, Delaying or slowing down data entry, Not being conscious of complying with the operating process of the system due to improper perception of information quality problems and impacts of information quality and services on end users. Regularly monitor and evaluate the implementation of the system security plan. A number of criteria can be used to evaluate such as the number and time of system downtime; Number and percentage of users who do not comply with system security and confidentiality principles; Number of employee safety meetings or training; Completeness and update of system security

records (including plans, reports on plan implementation and evaluation of plan implementation).

Ensure economic operations and information exchange between processing operations and processing systems are reliable. Ensure to limit system downtime due to errors, attacks or natural disasters; ensure system and information recovery in these situations. Ensure information technology services are ready for use. For salary : Perfecting the salary and bonus regime at enterprises will contribute to perfecting accounting ethics, attracting talented people to serve for a long time with the company. The current salary is due to the characteristics of the state sector according to the salary regime and tiers, so it is inappropriate to change the salary payment mechanism. Instead, to influence the salary policy is to develop and perfect the policy to evaluate the level of work completion to have the most realistic salary and bonus level.

For professional capacity: Open training courses to improve accounting professional ethics in small and medium enterprises in Thai Nguyen province. Accountants are those who directly contribute to carrying out activities and organizing accounting work at units, creating quality information, providing quality information to users, so Therefore, they always play a key role in improving the quality of accounting work. Therefore, the task for each accountant is to constantly improve and maintain the quality of work to best meet job requirements. Companies in general and companies operating in the transportation sector in particular in the city need to have recruitment training policies, training programs and skills improvement programs for accounting staff; Accounting staff must always clearly grasp and understand their roles and responsibilities; Regularly update and test their knowledge to ensure they always understand and perform their duties well. Companies may have the budget resources, plans, and roadmaps to achieve this goal. It is necessary to have solutions that contribute to improving the capacity and qualifications of accounting staff to ensure the correctness of relevant regulations, accounting standards, and professional ethics, contributing to improving the quality of accounting work.

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