Edelweiss Applied Science and Technology
ISSN: 2576-8484
Vol. 9, No. 9, 1669-1678
2025
Publisher: Learning Gate
DOI: 10.55214/2576-8484.v9i9.10179

Management accounting information practices in Vietnamese labor export enterprises: A firm size perspective

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Abstract: Management accounting information serves as a critical source of data for organizational control, while also providing a foundation for policy formulation and performance evaluation. The higher the reliability of such information, the more effective managerial decision-making is likely to be. Consequently, management accounting becomes an indispensable tool for managers, particularly in sectors characterized by intense competition and strong influences from both domestic and international political–social factors, such as labor export. A survey conducted with 197 Vietnamese labor export enterprises reveals that the implementation of management accounting remains inconsistent, reflecting disparities in development among different groups of firms. Commonly applied techniques include full costing, variable costing, production budgeting, cash budgeting, cost–volume–profit analysis, and profitability analysis by customer and market segments. While larger enterprises tend to adopt more advanced management accounting tools, smaller firms are constrained by limited financial resources, specialized personnel, and managerial awareness of the benefits associated with modern management accounting practices. The findings reaffirm the crucial role of management accounting in enhancing managerial effectiveness, controlling costs, and supporting strategic planning, particularly within the highly competitive context of the international labor market.

Keywords: *Firm size, Labor export, Management accounting.*

1. Introduction

In the context of globalization and increasing competition in the international labor market, Vietnamese labor export enterprises are facing mounting pressure to enhance their managerial capacity and operational efficiency. One of the critical tools that support managerial decision-making is management accounting, as it provides timely, relevant, and forward-looking information for organizational management activities. However, the implementation of management accounting across enterprises is not uniform, being strongly influenced by firm size. Large-scale enterprises generally possess greater financial resources, specialized personnel, and more sophisticated management systems, enabling them to adopt management accounting practices in a more systematic manner. In contrast, small and medium-sized enterprises often encounter difficulties in organizing a management accounting system due to constraints in financial capacity, human resources, and managerial awareness. The labor export industry is a distinctive sector in terms of both operations and finance. From an operational perspective, the deployment of Vietnamese workers abroad is regulated by the Department of Overseas Labor Management under the Ministry of Labor, Invalids, and Social Affairs, and is subject to specific legal frameworks and regulatory documents. From a financial perspective, this sector requires statutory capital as well as mandatory deposits in commercial banks. Furthermore, it is significantly influenced by domestic and international political and social factors. Analyzing the current implementation of management accounting in labor export enterprises from the perspective of firm size not only helps to

History: Received: 17 July 2025; Revised: 28 August 2025; Accepted: 2 September 2025; Published: 24 September 2025
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clarify existing differences and challenges but also provides a scientific basis for proposing solutions to improve managerial effectiveness in this sector.

This study aims to analyze the extent to which management accounting is implemented in Vietnamese labor export enterprises and to compare the differences across firms of varying sizes. Specifically, the research seeks to: (i) identify the management accounting practices most commonly applied in labor export enterprises; (ii) assess the differences in the methods and levels of management accounting implementation according to firm size; and (iii) propose managerial implications to enhance the effective application of management accounting in alignment with the characteristics of each group of enterprises.

2. Theoretical Basis

According to Kaplan [1] management accounting (MA) was initially referred to as cost accounting and was applied in large companies in industries such as transportation, railways, and textiles, including firms like DuPont and General Motors. The original purpose of the cost accounting system was to monitor the efficiency of the company's various product lines. During this stage, management accounting information primarily focused on cost determination and cost control. The traditional view that emerged in the 1960s considered management accounting as a system ensuring the efficient and effective use of resources [2]. A significant contribution to this perspective was provided by Miller and O'leary [3] whose historical studies on budgeting and standard costing during the first three decades of the twentieth century emphasized how these practices facilitated the emergence of the "manageable man" within organizations. In this period, many enterprises faced competitive pressures and pursued strategic objectives, which stimulated the development and diffusion of various management accounting techniques across industries. A notable example is target costing, which was first adopted by Toyota in the 1960s [4]. At this stage, management accounting was regarded as an integral component of the management process, enhancing the effective utilization of resources to achieve organizational strategic objectives [5]. During the 1980s, several scholars, including Cooper [6]; Tinker [7] and Hopper and Powell [8], expanded management accounting research beyond technical practices, emphasizing instead the use of management accounting information to address social, cultural, and political phenomena. Between 1965 and 1985, the demand for management accounting information became increasingly critical, as it was regarded as a relevant and essential source of information to support managers at all organizational levels in making effective managerial and operational decisions [9]. A review of the literature in the 1990s shows that leading American accounting scholars documented the successful adoption of new management accounting techniques, such as activity-based costing, cost management, strategic management accounting, and the balanced scorecard [1, 10]. In line with the business environment of this period, enterprises implemented more advanced management accounting practices (MAPs), including activity-based costing/management, benchmarking, and the balanced scorecard. These practices provided crucial information for decision-makers to act and make optimal choices [11], while also enabling the effective and efficient management of organizational strategies and operations. The primary function of management accounting is to support managers in the decision-making process by supplying the information they require [12]. Over the course of four developmental stages, management accounting has undergone a significant transformation—from its initial focus on recording financial accounts to support managerial control, to becoming deeply integrated with organizational management. The role of MA information has also evolved, shifting from a function of merely providing data to one that supports resource management, minimizes waste, and generates value. The rapid growth of e-commerce and modern technologies has introduced heightened competitive pressures, requiring management accounting techniques to place greater emphasis on value-creating activities and the optimization of resource utilization. These transitions highlight the increasingly indispensable role of MA information in supporting advanced technologies and complex managerial processes within a constantly changing business environment.

Edelweiss Applied Science and Technology
ISSN: 2576-8484
Vol. 9, No. 9: 1669-1678, 2025
DOI: 10.55214/2576-8484.v9i9.10179

In academic research, firm size can be defined from various perspectives; however, the most commonly used criteria are the number of employees, revenue, and total assets [13]. The European Union Commission [14] efines small and medium-sized enterprises (SMEs) based on three basic thresholds: fewer than 250 employees, annual turnover not exceeding EUR 50 million, or total assets not exceeding EUR 43 million. Similarly, both the World Bank and the OECD classify firms in developing economies by combining the criteria of employees, revenue, and assets [15]. In Vietnam, Decree No. 39/2018/NĐ-CP specifies firm size based on the average annual number of employees participating in social insurance, in conjunction with either total revenue or total capital. The decree also provides a detailed classification of micro, small, and medium-sized enterprises across different sectors, such as agriculture, industry, construction, trade, and services.

When examining the impact of firm size on the adoption of management accounting techniques, prior studies have primarily referred to two main theoretical perspectives: Contingency Theory and the Resource-Based View (RBV).

Contingency Theory has been applied in accounting research since the mid-1970s [16]. The core premise of this theory is that organizational effectiveness does not follow a universal model but rather depends on the specific context in which the organization operates [17]. In other words, the degree of adaptability to environmental changes and situational factors determines the effectiveness of organizational performance. Since the mid-1970s, Contingency Theory has been widely adopted by scholars in management accounting research as a theoretical framework. Otley [18] argued that situational factors exert a significant influence on the design of management accounting systems. In line with this view, Haldma and Lääts [19] emphasized the importance of organizational context, suggesting that an effective accounting system must be adaptable to both external environmental shifts and internal organizational dynamics. Similarly, Hutaibat [16] reaffirmed that factors such as environment, firm size, technology, and strategy affect the choice of accounting information systems, further stressing that no single accounting model is universally applicable. Consequently, enterprises need to continuously assess and adjust their management accounting systems to align with changes in organizational structures.

The Resource-Based View posits that resources are heterogeneously distributed across firms and that such heterogeneity may persist over time [20]. irm resources encompass a wide range of elements that can be leveraged to generate value, including physical capital (e.g., production facilities, geographic location), human capital (e.g., experience, expertise), and organizational capital (e.g., managerial skills, networks, planning systems, as well as formal and informal control mechanisms) [20-22]. Firm size serves as an indicator of the capacity to accumulate and allocate these resources, spanning financial, human, technological, and managerial knowledge dimensions. Large-scale enterprises are typically better positioned to invest in advanced management accounting systems such as Activity-Based Costing, the Balanced Scorecard, and Strategic Management Accounting, thereby enhancing control efficiency and decision-making effectiveness. By contrast, small and medium-sized enterprises, constrained by limited resources, tend to rely on more traditional tools such as budget planning, cost–volume–profit analysis, or basic cost reporting.

3. Method

According to the Law on Vietnamese Guest Workers under Contract (Law No. 69/2020/QH14), which came into effect in 2022, together with Decree No. 112/2021/NĐ-CP providing detailed guidelines for its implementation, enterprises seeking a license to operate labor export services are required to meet specific organizational conditions. In particular, firms must establish specialized divisions dedicated to the deployment of Vietnamese workers abroad, including a labor recruitment unit, a training and orientation unit, and a contract implementation and overseas labor management unit.

In practice, the organizational structure of labor export enterprises typically comprises several functional departments, such as: the Recruitment Department (responsible for receiving applications, conducting interviews, and providing market consultation); the Training Department (in charge of

Edelweiss Applied Science and Technology
ISSN: 2576-8484
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orientation programs, vocational training, and foreign language instruction); the Market Department (liaising with foreign partners, negotiating contracts, and processing job orders); the Legal and Documentation Department (handling legal procedures, visas, contracts, and insurance); the Overseas Labor Management Department (monitoring and supporting workers during their employment abroad); the Finance and Accounting Department; the Administration and Human Resources Department; and the Post-Deployment Support Department (ensuring worker rights and resolving disputes).

Based on operational characteristics and organizational structure, labor export enterprises in Vietnam can be classified into four categories. First, small-scale enterprises, employing fewer than 50 staff members, primarily focus on document processing and individual recruitment, with operations limited to a small number of markets. Second, medium-scale enterprises, with 50–100 employees, are typically capable of establishing dedicated training centers and managing one to three major markets. Third, large-scale enterprises, employing between 100 and 200 staff members, generally operate a comprehensive system encompassing recruitment, training, deployment, and labor management, while simultaneously engaging in multiple international markets. Finally, very large-scale enterprises, with more than 200 employees, not only maintain a fully integrated system for recruitment, training, deployment, and overseas labor management across several markets, but also tend to diversify their business activities beyond labor export services into other sectors.

The survey sample consisted of 250 accountants from 250 labor export enterprises. After data cleaning, 197 valid responses were retained. The gender distribution revealed a clear predominance of female respondents (78.2%), compared to 21.8% male, reflecting the personnel characteristics of the surveyed enterprises and suggesting a tendency for women to occupy positions in accounting, finance, and management-related functions.

In terms of age, the largest proportion of respondents belonged to the 30–39 age group (57.4%), followed by those aged 40–49 (24.4%), under 30 (10.2%), and above 50 (8.1%). This age structure indicates that most participants were in a stable career stage, with practical experience and the capacity to engage in organizational decision-making processes.

Regarding educational background, 78.7% of respondents held a bachelor's degree, 11.2% had postgraduate qualifications, and 10.2% possessed an associate degree, with no participants classified in the "other" category. This relatively homogeneous and high level of education contributes to the reliability of the collected data and enhances the validity of perceptions regarding the application of management accounting tools.

With respect to tenure, the majority of respondents had worked in their current enterprises for 3–5 years (68.5%), followed by 6–10 years (19.8%), and over 10 years (11.7%). This distribution demonstrates that most participants possessed sufficient practical experience within their organizations to provide objective assessments of the adoption of management accounting methods and tools in practice.

To evaluate the current state of management accounting practices and to examine the differences in management accounting implementation across enterprises of varying sizes within Vietnam's labor export sector, the author employed SPSS version 26 to compute mean values, standard deviations, and conducted post-hoc tests of differences using Tukey's HSD.

4. Result

4.1. The Current State of Management Accounting Practices in Vietnamese Labor Export Enterprises

The analysis of management accounting practices in Vietnamese labor export enterprises is approached through three core dimensions: (i) cost determination methods; (ii) budgeting practices; and (iii) the analysis and utilization of information for decision-making purposes.

The survey results on the extent of cost determination methods applied in labor export enterprises reveal substantial differences across approaches. Specifically, the full costing method (including direct material costs, direct labor costs, and manufacturing overheads) recorded the highest mean score (Mean = 4.86; SD = 0.350), indicating its widespread adoption and a high level of consensus among

Edelweiss Applied Science and Technology
ISSN: 2576-8484
Vol. 9, No. 9: 1669-1678, 2025
DOI: 10.55214/2576-8484.v9i9.10179

respondents. In contrast, modern approaches such as standard costing (Mean = 2.38; SD = 0.632), target costing (Mean = 2.78; SD = 0.713), and activity-based costing (Mean = 2.20; SD = 0.571) reported considerably lower mean values. Furthermore, the higher standard deviations associated with these methods reflect the divergence in awareness and understanding among enterprises. These findings suggest that, although modern costing techniques hold significant potential for enhancing cost management effectiveness, broader adoption requires additional training programs and institutional support to facilitate enterprises' access and practical application.

Table 1.
Evaluation Results on the Extent of Costing Methods Application.

Evaluation Criteria	**Mean**	**SD**
Evaluation Results on the Level of Application of Costing Methods		
1. *Full Costing Method (CPTB)*	4.86	0.350
2. Variable Costing Method (CPBD)	4.37	0.621
3. Standard Costing Method (CPDM)	2.38	0.632
4. Target Costing Method (CPTC)	2.78	0.713
5. Activity-Based Costing Method (ABC)	2.20	0.571
Evaluation Results on the Extent of Budgeting Practices		
6. Production Budgeting (Budgeting for the Number of Recruited Workers) (DTSX)	3.98	0.462
7. Cost Budgeting (Labor Costs, Market Costs, etc.) (DTCP)	3.91	0.486
8. Sales Budgeting (DTTT)	3.31	0.870
9. Cash Budgeting (DTT)	4.13	0.518
10. Financial Statement Budget (DTBCTC)	2.63	0.755
Evaluation of the Use of Information for Decision-Making		
11. Variance Analysis of Costs (PTCL)	2.40	0.652
12. Evaluation Using Non-Financial Performance Measures (e.g., workers' needs, priorities of embassies, assessments of overseas employers regarding the firm's labor export activities, and the effectiveness in resolving issues faced by workers abroad) (TDPTC)	2.66	0.736
13. Responsibility Accounting (delegation of authority within the enterprise, empowerment of divisional managers, and evaluation of their performance) (KTTN)	2.90	0.577
14. Cost–Volume–Profit Analysis (break-even analysis, determination of output based on target profit, etc.) (CVP)	3.47	0.602
15. Customer and Market Profitability Analysis (PTLNKH)	4.10	0.495
16. Product Life Cycle Analysis (PTVD)	2.77	0.690
17. Competitive Positioning Analysis (PTVT)	3.08	0.791

Source: Data analysis results from SPSS 26 software.

The analysis of survey results regarding the extent of budgeting practices in enterprises reveals varying levels of emphasis among different types of budgets. Among the surveyed items, cash budgeting recorded the highest mean score (Mean = 4.13; SD = 0.518), highlighting its critical importance and the considerable attention firms place on cash flow management. This is followed by production budgeting (Mean = 3.98; SD = 0.462) and cost budgeting (Mean = 3.91; SD = 0.486), indicating that these practices are also prioritized to ensure operational efficiency and cost control. In contrast, sales budgeting shows a lower mean score (Mean = 3.31; SD = 0.870) and the highest standard deviation, suggesting substantial variation in the extent of adoption and in perceptions of its role across firms. Notably, financial statement budgeting has the lowest mean score (Mean = 2.63; SD = 0.755), reflecting its relatively limited emphasis in current budgeting practices. The higher dispersion in items with lower mean values also indicates differences in managerial capability and financial planning needs across firms, particularly when differentiated by enterprise size or sector of operation.

The survey results on the extent of application of management accounting analysis methods and tools reveal considerable diversity in both approaches and levels of adoption across enterprises. Among the tools examined, customer and market profitability analysis emerges as the most widely implemented, with a relatively high mean score (Mean = 4.10; SD = 0.495), reflecting enterprises'

Edelweiss Applied Science and Technology
ISSN: 2576-8484
Vol. 9, No. 9: 1669-1678, 2025
DOI: 10.55214/2576-8484.v9i9.10179

increasing emphasis on evaluating business performance across specific market segments and customer groups. Cost–Volume–Profit (CVP) analysis also records a relatively high mean (Mean = 3.47; SD = 0.602), underscoring its importance in supporting business decision-making, particularly in contexts that require assessing operational performance against output and target profit levels. In contrast, several other techniques demonstrate lower mean values, indicating limited application in practice. Specifically, cost variance analysis yields a mean score of only 2.40 (SD = 0.652), suggesting that this traditional tool may no longer be prioritized or deemed suitable in contemporary business environments. Similarly, product life-cycle analysis (Mean = 2.77; SD = 0.690) and the use of non-financial performance measures (Mean = 2.66; SD = 0.736) remain underutilized, despite their potential to assist firms in evaluating long-term effectiveness and non-financial dimensions—factors that are becoming increasingly critical in the context of globalization and intensified competition.

4.2. Assessing Differences in the Implementation of Management Accounting Practices Across Enterprise Sizes in Vietnamese Labor Export Enterprises

The results of the one-way ANOVA analysis of five cost determination methods by firm size (classified by number of employees) indicate that only the full-costing method does not exhibit statistically significant differences across groups. In contrast, the remaining four methods—namely variable costing, standard costing, target costing, and activity-based costing (ABC)—all demonstrate statistically significant variations in their level of adoption depending on enterprise size. Notably, the target costing method records the highest F-value (F = 11.236), suggesting that the extent of differences among firm groups is greatest for this method. Post-hoc analysis using Tukey's HSD further clarifies these distinctions: (i) variable costing shows significant differences between small firms and medium/large firms; (ii) standard costing is considerably more prevalent among large firms (over 200 employees); (iii) target costing also reveals substantial differences between small and large firms; and (iv) activity-based costing (ABC) is adopted at a significantly higher level in large firms compared to other groups.

Table 2.
Differences in the Level of Utilization of Costing Methods by Firm Size.

Variable	F	Sig.	Conclusion	Significantly Different Group Pairs (Tukey HSD)
CPTB	1.237	0.298	No difference	
CPBD	5.291	0.002	Significant difference	10–50 vs 101–200 (p = 0.005)
CPDM	4.930	0.003	Significant difference	0–50 vs >200 (p = 0.002), 51–100 vs >200 (p = 0.016)
CPMT	11.236	0.000	Highly significant difference	10–50, 51–100 vs >200 (p < 0.01)
ABC	6.699	0.000	Highly significant difference	10–50 vs >200 (p = 0.000), 51–100 vs >200 (p = 0.013)

The ANOVA results for production budgeting indicate an F-value of 3.552 with p = 0.015, suggesting a statistically significant difference across groups. However, the Tukey HSD post-hoc test did not detect any pairwise differences at p < 0.05, indicating that the differences between individual pairs are not strong enough to be significant.

For cost budgeting, the F-value is 7.506 with p < 0.001, reflecting highly significant differences between firm groups. Specifically, firms with 10–50 employees differ significantly from those with 101–200 employees (p = 0.005) and those with over 200 employees (p = 0.001). Additionally, the 51–100 employee group differs significantly from the group with over 200 employees (p = 0.015).

Sales budgeting yielded F = 3.530 with p = 0.016, indicating statistically significant differences. Tukey's post-hoc analysis shows that the 10–50 employee group differs significantly from the 101–200 employee group (p = 0.01).

Cash budgeting demonstrates highly significant differences among groups (F = 6.655; p < 0.001), with the 10–50 employee group differing significantly from the 101–200 group (p = 0.000), and the 51–100 group also differing from the 101–200 group (p = 0.017).

Edelweiss Applied Science and Technology
ISSN: 2576-8484
Vol. 9, No. 9: 1669-1678, 2025
DOI: 10.55214/2576-8484.v9i9.10179

Finally, budgeting for financial statements shows the strongest differences ($F = 14.674$; $p < 0.001$). The post-hoc analysis identifies the following pairs with highly significant differences: 10–50 vs. 101–200 ($p = 0.013$), 10–50 vs. >200 ($p = 0.000$), 51–100 vs. >200 ($p = 0.000$), and 101–200 vs. >200 ($p = 0.004$).

These results reflect a significant relationship between firm size and the extent of budgeting practices, indicating that larger enterprises are able to implement budgeting methods more effectively compared to small and medium-sized enterprises.

Table 3.
Differences in the Extent of Budgeting Practices by Firm Size.

Variable	F	Sig.	Conclusion	Significantly Different Group Pairs (Tukey HSD)
DTSX	3.552	0.015	Significant difference	No pairwise comparison is significant Sig. < 0.05
DTCP	7.506	0.000	Highly significant difference	10–50 vs 101–200 (p = 0.005) 10–50 vs >200 (p = 0.001) 51–100 vs >200 (p = 0.015)
DTTT	3.530	0.016	Significant difference	10–50 vs 101–200 (p = 0.01)
DTT	6.655	0.000	Highly significant difference	10–50 vs 101–200 (p = 0.000) 51–100 vs 101–200 (p = 0.017)
DTBCTC	14.674	0.000	Highly significant difference	10–50 vs 101–200 (p = 0.013) 10–50 vs >200 (p = 0.000) 51–100 vs >200 (p = 0.000) 101–200 vs >20 (p = 0.004)

The one-way ANOVA results for the seven variables reflecting the use of management accounting information in decision-making indicate that all variables exhibit statistically significant differences across enterprises categorized by workforce size. The variance analysis for variance analysis (cost variance analysis) yielded $F = 13.501$, $p < 0.001$, demonstrating pronounced differences among groups. Post-hoc Tukey tests revealed that enterprises with 10–50 and 51–100 employees differed significantly from those with 101–200 and over 200 employees.

The non-financial measure method showed $F = 11.952$, $p < 0.001$, indicating significant differences across most groups, except for the 101–200 versus over 200 employee pair, which did not differ significantly ($p = 0.329$). Responsibility accounting produced $F = 14.481$, $p < 0.001$, representing one of the strongest differences; both smaller groups (10–50 and 51–100 employees) differed significantly from the larger groups (101–200 and >200 employees).

Cost–volume–profit (CVP) analysis recorded $F = 5.631$, $p = 0.001$, indicating statistically significant differences among groups. Significant pairwise differences included 10–50 versus 101–200 ($p = 0.016$), 10–50 versus >200 ($p = 0.031$), 51–100 versus 101–200 ($p = 0.019$), and 51–100 versus >200 ($p = 0.028$). Customer and market profitability analysis yielded $F = 7.430$, $p < 0.001$, with significant differences observed between 10–50 and >200 employees ($p = 0.000$) and between 51–100 and >200 employees ($p = 0.012$).

Product life-cycle analysis recorded $F = 9.602$, $p < 0.001$, reflecting substantial differences. Significant pairwise comparisons included 10–50 versus 101–200 ($p = 0.000$) and versus >200 ($p = 0.002$), as well as 51–100 versus 101–200 ($p = 0.012$) and versus >200 ($p = 0.025$). Finally, competitive position analysis yielded $F = 5.660$, $p = 0.001$, indicating statistically significant differences, with the 10–50 employee group differing markedly from the 101–200 ($p = 0.007$) and >200 employee groups ($p = 0.022$).

Overall, the results indicate that larger enterprises (with 101 or more employees) tend to adopt and implement management accounting decision-making tools more comprehensively and markedly compared to smaller enterprises.

Edelweiss Applied Science and Technology
ISSN: 2576-8484
Vol. 9, No. 9: 1669-1678, 2025
DOI: 10.55214/2576-8484.v9i9.10179

Table 4.
Differences in the Extent of Using Decision-Making Information by Enterprise Size.

Variable	F	Sig.	Conclusion	Significantly Different Group Pairs (Tukey HSD)
PTCL	13.501	0.000	Highly significant difference	10–50 vs 101–200 (p = 0.001) 10–50 vs >200 (p = 0.000) 51–100 vs 101–200 (p = 0.016) 51–100 vs >200 (p = 0.000)
TDPTC	11.952	0.000	Highly significant difference	All groups show significant differences except for: 101–200 vs >200 (p = 0.329)
KTTN	14.481	0.000	Highly significant difference	10–50 vs 101–200, >200 (p = 0.000) 51–100 vs 101–200, >200 (p = 0.000)
CVP	5.631	0.001	Significant difference	10–50 vs 101–200 (p = 0.016) 10–50 vs >200 (p = 0.031) 51–100 vs 101–200 (p = 0.019) 51–100 vs >200 (p = 0.028)
PTLNKH	7.430	0.000	Highly significant difference	10–50 vs >200 (p = 0.000) 51–100 vs >200 (p = 0.012)
PTVD	9.602	0.000	Highly significant difference	10–50 vs 101–200, >200 (p = 0.000, 0.002) 51–100 vs 101–200, >200 (p = 0.012, 0.025)
PTVT	5.660	0.001	Significant difference	10–50 vs 101–200, >200 (p = 0.007, 0.022)

5. Conclusion

The study on the current implementation of management accounting in Vietnamese labor export enterprises, as well as the differences in its application across enterprise size groups, has yielded valuable insights both theoretically and practically. Based on survey data and statistical analysis, the results indicate that the deployment of management accounting within these enterprises remains largely unsynchronized, with significant gaps evident. This reflects a common reality in Vietnam, where development among enterprise groups is uneven, particularly when categorized by workforce size, revenue, and managerial capacity.

The management accounting techniques most frequently employed by Vietnamese labor export enterprises include the full costing method, variable costing, production budgeting, cash budgeting, cost–volume–profit (CVP) analysis, and customer- and market-level profitability analysis. Such practices align closely with the operational characteristics of the labor export sector, as enterprises typically plan the number of workers to be recruited and dispatched annually, while analyzing profits by market to evaluate the effectiveness of the receiving markets.

In relation to enterprise size, the results indicate significant differences in the application of management accounting techniques, with the exception of the full costing method. Large enterprises tend to implement more modern management accounting tools compared to smaller enterprises. This finding underscores the role of management accounting information in supporting internal management and strategic decision-making. For small-sized enterprises, the limited application of modern management accounting techniques can be attributed to constraints in financial resources, specialized personnel, and managerial awareness of the value these techniques can bring.

The findings carry several important implications. First, for labor export enterprises, enhancing the adoption of management accounting practices can directly contribute to improved managerial effectiveness and operational performance. A comprehensive management accounting system not only assists enterprises in cost control, increasing transparency, and accountability, but also provides a foundation for sustainable strategic planning. In the context of an increasingly competitive international labor market, management accounting information serves as a crucial tool for Vietnamese enterprises to demonstrate operational competence and strengthen their reputation.

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ISSN: 2576-8484
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DOI: 10.55214/2576-8484.v9i9.10179

Transparency:

The authors confirm that the manuscript is an honest, accurate, and transparent account of the study; that no vital features of the study have been omitted; and that any discrepancies from the study as planned have been explained. This study followed all ethical practices during writing.

Acknowledgement:

The authors gratefully acknowledge the financial support from the Banking Academy of Vietnam and University of Labour and Social Affairs, Vietnam.

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Edelweiss Applied Science and Technology
ISSN: 2576-8484
Vol. 9, No. 9: 1669-1678, 2025
***DOI:** 10.55214/2576-8484.v9i9.10179*