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Responsibility Accounting in Production Enterprises: A Systematic Review

Hoang Khanh Van

University of Labour and Social Affairs, Hanoi, Vietnam

Corresponding Author: **Hoang Khanh Van**

Abstract

The aim of this study is to systematically organize previous research on responsibility accounting in enterprises, compile statistics and evaluations according to various authors, and identify the most influential studies in the field. Research data was collected and analyzed from Google Scholar using VOSviewer 1.6.19 software, with 500 articles filtered for the keyword "responsibility accounting" in abstract form. The

findings reveal that responsibility accounting has remained a topic of keen interest among researchers over the past decade. The study also highlights the most influential authors in terms of the number of publications and citations. This research contributes to the comprehensive synthesis of the literature on responsibility accounting.

Keywords: Responsibility Accounting, Systematic Review

1. Introduction

Dien, N. T., Le Doan Minh Duc, V. H., Thuy, N., & Tien, N. H. (2020) ^[4] have researched factors affecting responsibility accounting at joint stock commercial banks in Vietnam. Modern management today requires corporations to control and evaluate governance responsibilities at each organizational level. To achieve this goal, managers must possess management tools to do it effectively. In order to improve the operational efficiency of joint stock commercial banks, it is necessary to include responsibility accounting as one of such tools. This study conducted a survey of 32 joint stock commercial banks with 304 questionnaires, using Statistical Package for the Social Sciences software for data analysis. The obtained research results indicate that factors affecting responsibility accounting in joint stock commercial banks include: (1) decentralized management, (2) organizational structure, (3) managerial awareness, (4) controlling activities, (5) qualifications of accountants, and (6) reward systems. Based on the research results, we proposed several governance implications for joint stock commercial banks, such as (1) choosing suitable organizational structure, (2) developing the Responsibility Accounting Reporting System, and (3) improving professional qualifications and management capacity.

Almatarneh, Z., Ineizeh, N., Jarah, B., & Al-Zaqeba, M. (2022) ^[2] have researched the relationship between corporate social responsibility accounting and supply chain management. This study aimed to examine the relationship between corporate social responsibility accounting (CSRA) and supply chain management (SCM). A survey of 375 employees from Jordanian businesses was used to gather primary data. For the data collection method, a questionnaire was used. SPSS version 25 was used to conduct descriptive statistical analysis. The results indicate that there is a statistically significant relationship at a significant level ($\alpha \leq 0.05$) between the domains of corporate social responsibility accounting (CSRA) including human resource development HRD, Natural resources development NRD, improve quality product IQP, improve quality service IQS and supply chain management (SCM).

Harrison, J. S., & van der Laan Smith, J. (2015) ^[5] have researched responsible accounting for stakeholders. Through a critique of existing financial theory underlying current accounting practices, and reapplication of this theory to a broad group of stakeholders, this paper lays a normative foundation for a revised perspective on the responsibility of the public accounting profession. Specifically, we argue that the profession should embrace the development of standards for reporting information important to a broader group of stakeholders than just investors and creditors. The FASB has recently moved in the opposite direction. Nonetheless, an institution around accounting for stakeholders continues to grow, backed by a groundswell of support from many sources. Based on institutional theory, we predict that this institution and the forces supporting it will cause changes in the public accounting profession, even if through coercion. We also provide examples of stakeholder accounting, building from the premise that a primary responsibility of accounting is to provide information to address the risk management

needs of stakeholders.

Tuan, T. T. (2017) ^[6] has researched application responsibility accounting to sustainable development in Vietnam manufacturers. This research aims to identify the development of responsibility accounting, from four primary elements of initial accounting responsibilities (Don & Marynne, 2005) developed into seven elements (Gharayba, Fatena, Debi, Ma'Moon, & Nasar, 2011) and developed into 43 scales matching seven elements (Hanini, 2013) and some new items in this paper. The research also identifies the level application of responsibility accounting according to seven elements of responsibility accounting is medium or high application level and has solutions to improve level of responsibility accounting application in Vietnam's textile and garment enterprises. This is the scientific basis for Vietnam enterprises in general and Vietnam's textile and garment enterprises in particular have a successful application of responsibility accounting to improve performance. In this paper, SPSS (Statistical Product and Service Solutions) 22 was used to collect and analyse data by distributing 64 questionnaires on managers and head of departments from Vietnamese textile and garment manufacturers.

Therefore, this study enables readers to grasp the development and quality of information in responsibility accounting through the frequency of keyword usage, the number of citations, and how often authors are cited over time. It also helps future researchers understand the trends in this topic as they evolve.

2. Theoretical Framework

According to the author group of Anthony A. Atkinson, Rajiv D. Banker, Robert S. Kaplan, and S. Mark Young (1997), management accounting is a system designed to collect, compile, and report accounting data relevant to the responsibilities of individual managers within an organization. It aims to provide information related to costs, revenues, and operational figures for each area of responsibility or unit within the organization that they have control over. Additionally, it generates reports that include both controllable and uncontrollable factors at the management level. According to the author team of Jerry J. Weygandt, Paul D. Kimmel, and Donald E. Kieso (2008) ^[7], managerial accounting is an integral part of management accounting, involving the accumulation and reporting of income and expenses to empower managers to make informed decisions in their daily operations regarding these matters. The essence of internal control accounting is as follows: It's a fundamental aspect of international accounting and involves the collection, compilation, and reporting of financial and non-financial information used to oversee operational processes and assess the effectiveness of each department within an organization. Essentially, internal control accounting is about establishing authority and responsibility for each department and individual, along with a system of performance indicators and tools for reporting departmental results. The content of responsibility accounting for responsibility centers in a business.

Cost Center

A cost center is a responsibility center where the manager is accountable for costs only, without control over revenue, profit, or investment. Cost centers are closely tied to operational management levels that directly produce goods

or services, such as a manufacturing workshop. A cost center can be relatively small, like a single department with a few people, or quite large, like an entire factory or administrative area for a big company. There are generally two types of cost centers: standard cost centers and estimated cost centers. The responsibility reporting system for a cost center is designed based on the requirements for evaluating the center, with reports that can be detailed or categorized. Based on these reports, managers assess the execution of the cost plan and their responsibility for the Cost Center's operations.

Revenue Center

A revenue center is responsibility unit where manager is accountable for generating sales but not for profits or investment capital. Their decisions typically revolve around sales activities, pricing, and revenue generation for the company. These centers are often linked to ground-level management, like the sales department, in units such as branches, sales regions, stores, or product groups. The managers here are usually branch heads, regional managers, or store managers. The performance evaluation system for these centers involves comparing actual revenue against budgeted figures for the department and analyzing factors affecting revenue such as price, sales volume, and product mix. The responsibility reporting system for revenue centers aims to assess their accountability and operational efficiency by comparing actual revenue with estimates and analyzing factors that influence revenue targets like prices, sales volumes, and the structure of products sold. Reports on the performance of revenue centers can be broken down into different segments according to branches, regions, geography, stores, or product groups consumed, tailored to the management needs of the administrators.

Profit Center

A profit center is a business segment with a manager who is responsible for both revenue and expenses, thus being accountable for the center's production and consumption outcomes. This manager has the autonomy to decide which products to produce, their pricing, the structure of production, as well as the distribution and sales system. For such centers, a type of profit figure is used to measure performance; in some cases, only direct costs are considered when determining the center's profit, while in others, the calculation includes some or all indirect costs. Evaluating a manager's responsibility within a profit center often involves comparing the actual profit level against planned figures in both relative and absolute terms. To assess the performance and accountability of the profit center, reports are typically based on the level of activity, meaning costs are divided into variable and fixed costs to determine contribution margin and departmental profit. This allows for identifying and evaluating each department's contribution to the overall profit of the company.

Investment Center

An investment center is linked to the highest levels, such as boards of directors, corporations, and companies. An investment center is where managers control revenue, costs, profits, and asset investments. Large companies typically consist of multiple investment and profit centers. Managers usually have more success managing profit and investment centers than cost centers. The metrics used to evaluate the

effectiveness of capital utilization at investment centers include return on investment (ROI), residual income (RI), and economic value added (EVA). To assess the responsibility of investment centers, managers often use reports based on basic indicators like ROI, RI, EVA, etc., which are reflected in the Investment Center Responsibility Report.

3. Research Methodology

The author has compiled an overview of previously published literature on responsibility accounting from Google Scholar. These reviews aim to highlight the urgency of the research and identify existing gaps in the field. Using VOSviewer 1.6.19, the author filtered data with the keyword "responsibility accounting" from Google Scholar abstracts, accessed on September 30, 2023. Out of 500 articles, 409 relevant papers were selected for the dataset, which will be used for analysis and to address subsequent research questions.

Q1: Research on responsibility accounting from 2013 through September 2023.

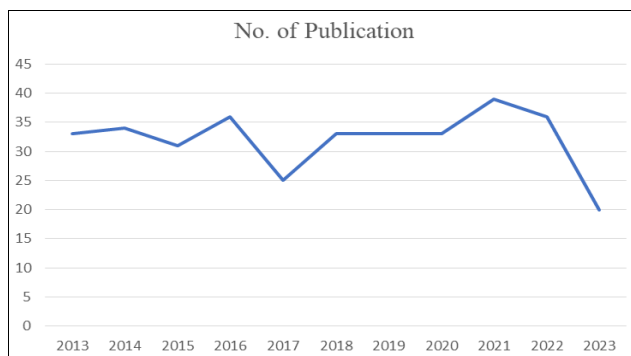
Q2: The most influential authors are based on the number of articles and citations in publications about financial autonomy in public hospitals.

Q3: What themes are the keywords grouped into?

4. Results

4.1 Statistics on Publications about Responsibility Accounting

From 2013 to 2023, the author group searched for a maximum of 500 papers and found 411 articles on accountability accounting indexed in Google Scholar. They excluded books and citations. On average, there were 41.1 articles published each year, highlighting that accountability accounting continues to be a hot topic among researchers.



Source: Compiled by the authors

Fig 1: Chart of research quantity over the years

4.2 Statistics on the Most Influential Authors in Accountability Accounting Research

To assess the most influential authors in accountability research, we looked at the number of citations per article (Table 1), the authors' publication count (Table 2, Fig 2), and the number of citations per author (Table 3).

Highest Citation, According to the Document

Table 1 reveals that the article by YM Wei, L Wang, H Liao, K Wang, T Murty, and J Yan (2014) titled "Responsibility Accounting in Carbon Allocation: A global Perspective" leads with the most citations at 91, followed by

T Hilorme, O Honchar, I Perevozova, L Shpak (2018), "Human Capital Cost Accounting in the Company Management System" with 75 citations. S. Kamal (2015), in "Historical Evolution of Management Accounting," is close behind with 74 citations. The rest of the articles have all been cited over 30 times.

Table 1: Frequency of the highest citation by documents

Documents	Cites
YM Wei, L Wang, H Liao, K Wang, T Murty, J Yan (2014)	91
T Hilorme, O Honchar, I Perevozova, L Shpak (2018)	75
S Kamal (2015)	74
IA Mohamed, K Evans, OI Tirimba (2015)	63
NT Dien, VH Le Doan Minh Duc, N Thuy (2020)	62
JHE Sitorus (2016)	60
B Zyznarska-Dworczak (2018)	59
A Tang, K Gokoglan (2015)	56
CP Rossing, M Cools, C Rohde (2017)	49
B Zyznarska-Dworczak (2018)	48
M Macuda, L Matuszak, E Rózańska (2015)	44
TT Sivanbola, GM Raji (2013)	41
KAK Saputra, DTH Manurung (2021)	40
M Simayi, Y Shi, Z Xi, J Ren, G Himi, S Xie (2022)	38
M Peršić, S Janković, D Krivačić (2017)	35
M Csutora, Z Vetőné múzner (2014)	33
L Sulikowski (2016)	30

Source: Authors compiled from VOSviewer software)

The highest documents by authors

Table 2: Frequency of the highest documents by authors

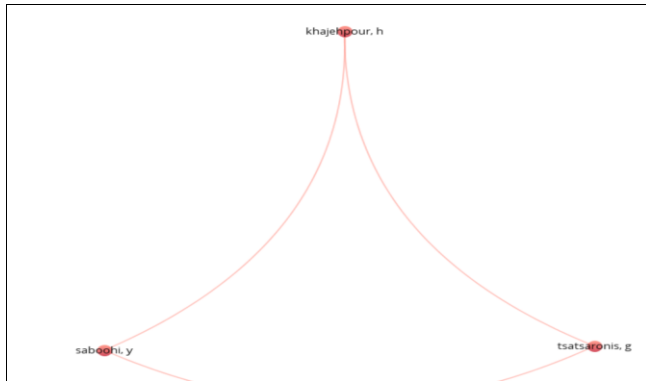
Selected	Author	Documents
<input checked="" type="checkbox"/>	dimitropoulos, p	13
<input checked="" type="checkbox"/>	koronios, k	13
<input checked="" type="checkbox"/>	khajehpour, h	3
<input checked="" type="checkbox"/>	saboohi, y	3
<input checked="" type="checkbox"/>	tsatsaronis, g	3
<input checked="" type="checkbox"/>	rhee, kg	3
<input checked="" type="checkbox"/>	sun, f	3
<input checked="" type="checkbox"/>	com, m	4
<input checked="" type="checkbox"/>	gullberg, c	3
<input checked="" type="checkbox"/>	jiang, x	3
<input checked="" type="checkbox"/>	macuda, m	3
<input checked="" type="checkbox"/>	ogaluzor, oi	3
<input checked="" type="checkbox"/>	owino, p	3
<input checked="" type="checkbox"/>	shahwan, y	3
<input checked="" type="checkbox"/>	thinh, tq	3
<input checked="" type="checkbox"/>	zyznarska-dworczak, b	7

Source: Authors compiled from VOSviewer software

Dimitropoulos P and Koronios K top the charts with the most articles on responsibility accounting, boasting 13 publications each, followed by Zyznarska-Dworczak B with 7 articles, while the rest range from 3 to 4 articles each.

4.3 Co-Authorship Analysis

To understand the trends in collaborative research on accountability accounting, this study conducted an analysis of co-authorship relationships among individual authors. According to Benoit and colleagues (2018), the results of the analysis enhance our understanding of research collaboration and also help identify influential researchers. Fig 1 presents a map of the co-authorship network. The link between two nodes represents a collaborative relationship between two authors, and the thickness of the link symbolizes the intensity of collaboration. The tightest-knit group of authors is represented in the figure below, which is a team that has consistently published numerous articles over several years.



Source: Authors compiled from VOSviewer software

Fig 2: Co-authorship analysis

The Highest Citation by Authors

We've identified the top 10 most cited authors (see Table 3). YM Wei, L Wang, H Liao, K Wang, T Murty, and J Yan lead the pack with 38 citations this year, followed by T Hilorme, O Honchar, I Perevozova, L Shpak with 24 citations each, and S Kamal with 20.67 citations. The remaining authors each have over 10 citations.

Table 3: Frequency of the highest citations by authors

Authors	CitesPerYear
YM Wei, L Wang, H Liao, K Wang, T Murty, J Yan	38
T Hilorme, O Honchar, I Perevozova, L Shpak	24
S Kamal	20.67
IA Mohamed, K Evans, OI Tirimba	20
NT Dien, VH Le Doan Minh Duc, N Thuy	15
JHE Sitorus	14.5
B Zyznarska-Dworczak	14
A Tanc, K Gokoglan	12
CP Rossing, M Cools, C Rohde	11.8
B Zyznarska-Dworczak	10.5

Source: Compiled by the authors

4.4 Keyword Analysis Results

In the keyword analysis section, focus on selecting keywords that appear 20 times or more. These keywords are evaluated by the software based on their frequency of occurrence and the overall strength of their connections. The results of the keyword analysis can be exported as an image file. Here's what the keyword analysis looks like:

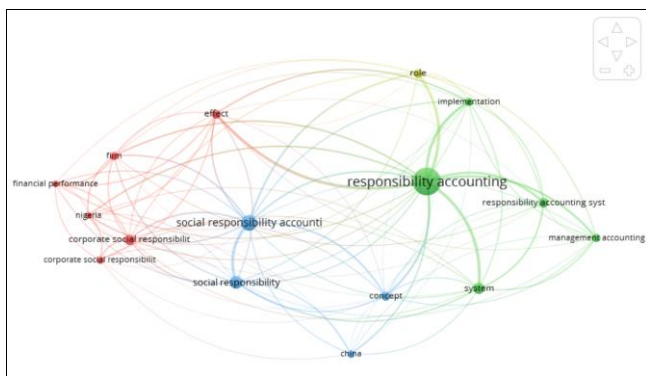


Fig 3: Keyword Co-occurrence Networks

Related keywords are clustered into groups, each distinguished by its own color. Looking at the image, we can see the keywords divided into 4 groups. Group 1 is represented by green links, formed by 5 keywords including

"responsibility accounting", "responsibility accounting system,", "management accounting" and "implementation", with the central keyword being "responsibility accounting," which has 14 links and a total link strength of 461, appearing 362 times. Group 2 is depicted with blue links, comprising 4 keywords: "Social responsibility accounti", "social responsibility", "concept" and "China", where the central keyword is "Social responsibility accounti" with 14 links and a total link strength of 221, appearing 120 times. Group 3 is illustrated with red links, including 5 keywords: "corporate social responsibility", "financial performance", "firm", "effect" and "Nigeria," with the core keyword being "corporate social responsibility," which has 13 links and a total link strength of 90, appearing 53 times. Group 4 is shown with yellow links and has a single keyword "role", with 11 links and a total link strength of 127, appearing 38 times. With these four research directions and 16 common keywords, the results provide an overview of the issue of responsibility accounting. Future studies could build on this to select research directions that fill gaps or delve deeper into analysis.

5. Conclusion

In this study, we systematically evaluated research on accountability accounting indexed in the Google Scholar database. These studies, published over the last 10 years, from 2013 to 2023, provide detailed information on publication volume, author citation frequency, study citations, keyword networks, etc. The findings contribute to the general theoretical foundation and serve as a reference for further research into financial autonomy in public hospitals. Data collected from richer sources like Scopus and OpenAlex also suggests avenues for more in-depth future research.

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