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The Management Accounting Information System Impacts Intellectual Capital and Organizational Profitability: A Way to Increase SME's Business Profitability in Vietnam

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Abstract

At this time, businesses operating in the Vietnamese market are required to implement modern management accounting systems in order to self-regulate and evaluate their overall business performance. Because of this, the management accounting information system is considered to be a vital component of the corporate governance of the organization. In addition, the company is being convinced to put its intellectual capital into practice in order to improve and enhance the quality of the information it provides. The findings of the study indicate that there are positive relationships between management accounting information systems and intellectual capital when it comes to evaluating the profitability of different businesses. The participants (N=113) were given a quantitative approach that consisted

of an online questionnaire survey that utilized a Likert scale in order to collect their definitive responses during the course of the research. For the purpose of doing research data analysis, SPSS is applied. Cronbach's Alpha and One Sample Testing are utilized in order to evaluate the dependability of the scale utilized in the study and to document any modifications that may have occurred. In conclusion, the research surveys are carried out in Vietnam during the fiscal year 2025. The purpose of these surveys was to enhance the efficient management of accounting information that is associated with intellectual capital in order to maximize the performance of corporations in the current market.

Keywords: Management Accounting Information System, Intellectual Capital, Profitability

1. Introduction

Knowledge sharing is crucial to organizational sustainability in the 4.0 age to maximize the effectiveness of current and new knowledge, especially "hidden" knowledge. Knowledge sharing in organizations is influenced by organizational culture, personal knowledge and teamwork, knowledge sharing mindset, and internal information networks. It's important for the government to spread and build a knowledge-based economy, for businesses to organize, promote, and encourage knowledge sharing, and for employees to be proactive, creative, loyal, and responsible in seeking, developing, and spreading knowledge (Bich, 2024) ^[18].

Bich (2023) ^[19] examined how intellectual capital (IC) included human, institutional, and relationship, affected 220 Ho Chi Minh City SMEs. The PLS-SEM approach showed that all three components of intellectual capital, notably relational capital, improve small and medium-sized firm performance. The current study provided a fresh, deeper understanding of how each component of intellectual capital affects performance and recommendations to increase relational capital's impact on SME success (Bich, 2023) ^[19].

According to Bich's argument, enterprises in the Vietnamese market must organize and adequately integrate intercultural capital into their regular operations to achieve steady development and expand their market share.

According to Economic and Forecast Magazine, management accounting is crucial for all businesses, as it supplies essential information for owners to make operational decisions. In the context of the ongoing Industrial Revolution 4.0, the accounting sector, particularly management accounting, is influenced by evolving technology, including accounting software and artificial intelligence. This article offers a comprehensive review of management accounting inside firms and examines emerging trends in the accounting sector, aimed at assisting accountants in seizing opportunities and navigating workplace problems (Economic and Forecast Magazine, 2023).

Based on the aforementioned practical evidence, we acknowledge that enterprises must integrate management accounting into their operations. A prudent approach would involve leveraging its functional value alongside intellectual capital to optimize future profitability for both the market and the economy at large. Furthermore, in the Vietnam business scenario of today within the scope of study, we have not yet established the special method of researching the adaptation of management accounting with the effects of intellectual capital. As a result, we are now convinced beyond a reasonable doubt that we need to discover the specific work path for deep working with management accounting within the context of the adaption of intellectual capital. It is hoped that the study will contribute good added value to the practical workforce and improve the theory framework in developing nations such as Vietnam up to this point. And last but not least, this is the occurrence of the research topic that is referred to as the management accounting information system impacts intellectual capital and organizational profitability: a way to increase SME's business performance in Vietnam.

1.1 Background

It graphically depicted past publications' theory-consistent empirical management accounting research. Management accounting practice can be a cause, effect, or both, according to studies. Management accounting techniques may increase performance temporarily before worsening it or just in specific contexts or for certain personnel. Some studies explain management accounting practice by individual attitudes, others by organizational structure, and others by national culture and subunit management accounting practice (Luft, 2003)^[57].

The significance of the management accounting information system in comprehending Vietnamese enterprises is evident from the outset. It is remarkable that Vietnamese enterprises have overlooked this area of study for years. This research seeks to demonstrate the significance of our research problem for theoretical and social scientific inquiries. This section delineates two particular sub-explanations: Vietnamese societal issues and the theoretical significance of the study, as detailed below.

When discussing Vietnamese societal concerns related to the adaption of management accounting information systems, several compelling points are presented below to support our argument. Firstly, regarding human resources and accounting systems, Vietnamese firms have not implemented a hybrid organizational model that integrates financial accounting with international accounting, selectively amalgamating some elements of both disciplines. Secondly, regarding technical methods, Vietnamese enterprises have not utilized either traditional or

contemporary international accounting techniques to process and analyse information, which is essential for the effective execution of resource management activities, value creation for enterprises, and the enhancement of competitiveness in an integrated economic environment. Furthermore, Vietnamese firms have failed to acknowledge the significance of the internal control system (Dung, 2026). Moreover, Toni (2025)^[83] elucidated the adaptation of management accounting, particularly breakeven point analysis, within the Vietnamese market to date. Numerous weaknesses persist in the current market, resulting in significant challenges to its adaptation, and Vietnamese SMEs have not effectively embraced management accounting theory in alignment with market expectations. Alternatively, it persuaded the adoption of its contemporary fundamental concept for enhanced practical adaptation. Currently, there are few studies addressing these methods. Ultimately, it also influences the specific study framework on the adaptation of management accounting, particularly in relation to management accounting information systems and strategic considerations to date.

1.2 Problem Statement

According to the explanation provided by the study, intellectual capital is gradually becoming an asset that is of critical importance to businesses all over the world, notably among Vietnamese businesses. In such a one-of-a-kind circumstance, the microeconomy or firms ought to arrange their intellectual capital and integrate it in an efficient manner within the enterprise. In this context, this is not a most important argument. This study's key thesis is that intellectual capital considerably improves a company's success in the Vietnamese market. This is the primary point that this study will present. Through this study, it will be demonstrated beyond a reasonable doubt that the utilization of adaptation within businesses is appropriate, as well as the actual benefits that it provides for the firms themselves.

It is anticipated that the issue of the second research will be recognized as the most important consequence of the implementation of management accounting procedures in small and medium businesses operating within the Vietnamese market at the present time. In point of fact, various study publications from across the world, as well as a few studies from Vietnam, have discussed the benefits of management accounting implementation within businesses. On the other hand, the study needs to provide evidence that its findings are accurate in practice.

After the second study problem that is described below has been verified, the next step is to discover the justification behind the necessity for businesses to improve the function of management accounting by integrating intellectual capital. This will be done in the succeeding phase. Consequently, this will lead to more tangible outcomes in the market, and in addition to that, we need to answer the recommendations that were given by the market in the past. Because of this, the issue that was brought up in the second study needs to be remedied as soon as possible.

Ultimately, once the aforementioned problems have been resolved, businesses will be able to effectively utilize a sophisticated management accounting tool, which will allow them to leverage intellectual capital in order to accomplish their ultimate goals of achieving sustainable development and improved work performance.

1.3 Methodology and Research Design's Concise Overview

A review of more than 147 previous papers pertinent to the aforementioned subject has been finalized, and there is an intention to incorporate a business research paper from Indonesia, scheduled for 2024, titled "Management Accounting Information System and Intellectual Capital: A Way to Increase SME's Business Performance" authored by Hariyati, H., Nuswantara, D. A., Hidayat, R. A., and Putikadea, I. from Universitas Negeri Surabaya, Surabaya, Indonesia in the fiscal year of 2024.

1.4 General Population Group's Identification

This analysis excludes multinationals and examines Vietnamese and foreign investments in Vietnam. Vietnamese or foreigners with high school, diploma, bachelor, or similar accounting and taxation degrees must conduct research interviews. They become students, accountants, officers, or department principals. Interviews will include all ages and genders without employment experience.

1.5 Significance of the Study

The study aims to concentrate on two primary objectives within the research framework, as previously detailed. The primary emphasis of the study is on how organizations might develop management accounting information systems to augment their intellectual capital. The second step will focus on enhancing profitability through the adaptation of the modern management accounting information system. This will guarantee that the unique situation yields enhanced value for the firms when the modern management accounting information system is successfully employed. Thus, it may provide tangible outcomes for innovation in the micro market and improve the theoretical framework of the management accounting information system's adaptation in Vietnam, as presently illustrated at the national level.

1.6 Study Objectives

The study tries to focus on how identify the importance of the modern management accounting tools included their effect to the company's intellectual capital and related profitability in Vietnamese society nowadays. And then, how the adjusted management accounting stool can adapt its to enhances the enterprise's work performance better.

2. Materials and Methodology

2.1 Literature Review

The paper examines how modern management accounting tools impact enterprise profitability and, consequently, their consequences on the firm's intellectual capital in depth. The study presented 147 previous research works, of which it identified 82 units related to MAIS, 103 units pertaining to IC, and a total of 131 units associated with firm profitability.

2.1.1 Definition of Management Accounting Information System (MAIS)

MAIS is an essential component of organizational management. MAIS offers insights into the current financial and non-financial status of a business. Management use this information to establish objectives, make decisions regarding business operations, detect organizational issues, regulate the organization, and formulate the strategic plan of the organization (Christina, 2024).

2.1.2 Definition of Intellectual Capital

Intellectual capital was defined as the disparity between a firm's market worth and the expense of asset replacement. The elements of intellectual capital included human capital, structural capital, and external (customer) capital. Effective management of knowledge by managers could augment the organization's intellectual capital (Ali, 2000).

2.1.3 Definition of Profitability

A complete concept within contemporary accounting, profitability accounting was designed to simultaneously meet performance and decision-making objectives while maintaining traditional financial accountability. Its purpose was to ensure that traditional financial accountability was maintained. This was accomplished by the utilization of a fully integrated accounting system that placed equal importance on managerial control by internal management and financial accountability to external parties (Beyer,1960)^[16].

2.1.4 The application of management accounting information system (MAIS) effects on business performance.

Utilizing 68 prior studies about management accounting information systems and corporate profitability, the research concentrated on the particular context in which the management accounting information system had a beneficial impact on profitability. On the contrary, the contemporary management accounting system and its execution have significantly enhanced the company's profitability. M. Gloet (2004)^[31], Marino (2008)^[61], George (2013), S. Adomako (2017), Kelly (2018), Chairae (2018)^[24], Malagueño (2019), Raharja (2019)^[69], Nani (2021)^[64], Sadiq (2023)^[73], Hariyati (2023)^[36], Habib (2024), Jang (2024)^[45], Hariyati (2024)^[37], Fitri (2024)^[29], Al-Hattam (2024)^[8], Papiorek (2024)^[67], Al-Dhubaibi (2024)^[7], Abdallah (2024), Noor (2024), Jordão (2024)^[47], Huynh (2024)^[41], Rapaccini (2024), Sharma (2025)^[74], Thuy (2025)^[85], Horodyskyi (2025), Anessa (2025), Broccardo (2025)^[21], Roffia (2025), Ahmad (2025), Aggarwal (2025), Li (2025), Huber (2025), and Zengcc (2025) modified the positive correlation between management accounting information systems and profitability. This emphasizes the need to enhance the management accounting information system to achieve more sustained corporate profitability.

2.1.5 The application of management accounting information system (MAIS) effects on the intellectual capital within the enterprises

The study has identified 28 researchers engaged in the management accounting information system and its correlation with the firm's intellectual capital. During these precedents, it substantiated the accurate and affirmative correlation between the two aforementioned elements as described in fact. M Gloet (2004)^[31], Chairael (2018)^[24], Raharja (2019)^[69], Nani (2021)^[64], Sadiq (2023)^[73], Hariyati (2023)^[36], Bich (2023)^[19], Habib (2023), Al-Dhubaib (2023), Soomi (2024), Fitri (2024)^[29], Al-Dhubaibi (2024)^[7], Abdallah (2024), Noor (2024), Jordão (2024)^[47], Huynh (2024)^[41], Rapaccini (2024), Riski (2025)^[71], Broccardo (2025)^[21], and Li (2025) elucidated the beneficial perspectives associated with the management accounting formation system and its advantageous impacts on intellectual capital within enterprises in practice.

2.1.6 Intellectual capital (IC) has had a positive effect on SMES' profitability and their competition strength

The survey has revealed 93 previous research publications

related to IC and BP from the total number of papers addressing IC. Numerous studies, including those by Harrison (2000) [35], Gloet (2004) [31], Wang (2005) [90], Subramaniam (2005) [79], Ismail (2005) [44], Huang (2007) [40], Tovstiga (2007) [84], Khalique (2011) [52], Jardon (2012) [46], Alipour (2012) [9], Bayo-Moriones (2013) [15], Handoko (2014), Khalique (2015) [50], Hervas-Oliver (2016), Agostini (2017) [4], Khalique (2018) [51], Chowdhury (2018) [26], Abdulaali (2018) [2], Lita (2018) [56], Yuldinawati (2018) [94], Abdulaali (2018) [2], Kim (2019) [53], Singh (2019) [78], Raharja (2019) [69], Maksum (2020) [58], Nani (2021) [64], Yin (2022) [92], Hariyati (2023) [36], Habib (2024), Jang (2024) [45], Nurseha (2024) [66], Iacuzzi (2024) [42], Tjahjadi (2024) [82], Abdallah (2024), Riaz (2024) [72], Fitri (2024) [29], Hariyono (2024) [38], Akgün (2024) [6], Shah (2024) [75], Barak (2024) [14], Sigit (2024) [77], Nguyen (2024) [65], Karagiorgos (2024), Jordão (2024) [47], and the others illustrated the favorable correlation between intellectual capital and enterprise profitability.

This conclusion affirms that the findings from the literature review demonstrate that the management accounting information system positively influences company profitability and enhances intellectual capital in practice.

2.2 Methodology

2.2.1 Research Method and Design Appropriateness

Initial data for the study objectives were collected by surveying many Vietnamese firms (multinational and big Vietnamese groups not included here) in 2025 fiscal. The statistical tool SPSS analyzed resolution data. Second, A self-administered questionnaire was used to gather quantitative data, and it asked employees to rate their likelihood of agreeing on a 5-point scale ([5] strongly agree; [4] agree; [3] neutral; [2] disagree; and [1] strongly disagree). Cronbach's Alpha should be 0.7 or higher for a good scale (Nunnally, 1978). A scale with one-dimensionality and dependability should have 0.7 or higher Cronbach's Alpha. An initial exploratory study can use a Cronbach's Alpha of 0.6 (Hair, 2009). The scale is more reliable with higher Cronbach's Alpha. The Corrected Item - Total Correlation value of the observed variables should be 0.3 or higher for a good scale (Cristobal, 2007). The Corrected Item-Total Correlation coefficient improves observed variable quality. The standard deviation quantifies how dispersed a set of data is in relation to its mean value. It calculates a distribution's absolute variability. The T-test is a statistical instrument that aids in the comparison of one or two populations' means when applying the hypothesis testing technique (Paul, 2008).

2.2.2 Population, Sampling, Data Collection Procedures and Rationale

The selected business objects were categorized by the type of FDI-Vietnamese enterprise in 2025. The study examined Vietnamese and foreign-invested enterprises in important areas such Northern, Middle, and Central South Vietnam and surrounding provinces. The non-probability sampling approach was then applied to the study issue, and the class sample is used to represent the various categories of investors in Vietnam. In addition, the questionnaire's respondents' gender, level of education, and occupation were taken into consideration while evaluating the sample's characteristics. Consequently, using <https://www.qualtrics.com/blog/calculating-sample-size/>,

total sample sizes in scientific research are adjusted to accurate units, with the margin of error set at 5% and the confidential level set at 95%. The Statistical Package for Social Sciences was used to analyse the research data (SPSS). Moreover, the study will include the reliability tests.

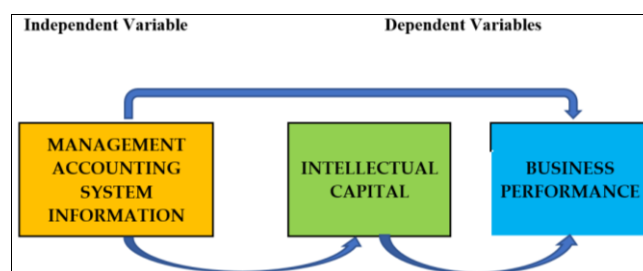
2.2.3 Internal and External Validity

We reviewed prior researches up to the present to assess how Management accounting information system and intellectual capital increase SME's business performance. Hariyati, Rendra Arief Hidayat, Dian Anita Nuswantara, and Insyirah Putikadea State University of Surabaya, Surabaya, Indonesia in 2024. Journal of Business Strategy, published the study in 2023. Firstly, we reviewed over 100 cases in our literature from 2000 to the present. We have already found that, in actuality, very few previous studies have been conducted using the same research topic and research scenario as our project in Vietnam currently.

2.2.4 Research Design

The study design includes two main dependent variables and one independent variable that collectively form the research framework. Table 1 presents the current state of the management accounting information system (MAIS) and its impact on firm profitability and intellectual capital (IC). Furthermore, it also substantiates the examination of the correlation between intellectual capital and corporate performance in practical terms.

Table 1: model depicts again the management accounting information system and intellectual capital (Hariyati, 2023)



2.2.5 Study Hypothesis

Table 2: Null Research Hypotheses (Ho)

Ho_a	The application of management accounting information system (MAIS) has not a positive effect on business performance.
Ho_b	The application of management accounting information system (MAIS) has not a positive effect on business performance.
Ho_c	Intellectual capital (IC) has not a positive effect on SMES' profitability and their competition strength

2.2.6 Statistical Analysis

A self-administered questionnaire was employed to collect quantitative data, prompting employees to assess their likelihood of agreement on a 5-point scale ([5] strongly agree; [4] agree; [3] neutral; [2] disagree; [1] strongly disagree). An early exploratory investigation may employ a Cronbach's Alpha of 0.6 (Hair, 2009). The scale exhibits more reliability with an elevated Cronbach's Alpha. The T-test is a statistical tool that facilitates the comparison of the means of one or two populations in hypothesis testing (Paul, 2008).

3. Results and Discussion

3.1 Sample Characteristics

The research utilized a nonprobability sample. The study identifies 17 variables that necessitate classification. a person to be integrated into the group. The study analyses 10 separate independent variables and 7 dependent research factors, concentrating primarily on the impact of MAIS on IC and WP. Accordingly, according to Hair *et al.* (2014), it is expected that at least 75 (17x5) research surveys from practice will be compelling, and 113 online surveys have

already been empirically examined. Additionally, it obtained sample statistics. The predominant number of participants were below the age of 30. The bulk of participants have less than five years of industry experience. Ultimately, most study issue survey samples suggested that Vietnamese capital predominates in enterprises and other organizations. Therefore, we are assured that it will provide adequate evidence to substantiate the research effort undertaken here.

3.2 Research Variables

Table 3: Description of Research Variables

Code No	Description	Keynotes
H0a	The application of management accounting information system (MAIS) has a positive effect on business performance.	
a1	Successful Management Accounting Information Systems deliver timely, comprehensive, and integrated data to departments, stakeholders, and sub-divisions.	(Hariyati, 2024)
a2	Management Accounting Information Systems let managers track changes' effects on firm performance.	(Gerloff <i>et al.</i> , 1991)
a3	Effective and efficient Management Accounting Information Systems improve decision-making.	(Ngo, 2020)
a4	Management Accounting Information Systems can help organizations compete in the market.	Bromwich (1990)
a5	Management Accounting Information Systems aid managers in tracking corporate performance in competitive markets.	(Hariyati, 2024)
a6	Information from management accounting systems can help forecast the outcomes of alternative actions in planning, control, and decision-making.	(Hariyati, 2024)
a7	Reliable management accounting systems effect internal operations, customer performance, and financial performance.	(Hariyati, 2024)
H0b	The application of management accounting information system (MAIS) has a positive effect on intellectual capital.	
b1	MAIS helped organizations adapt their strategy planning to a fast-changing environment requiring creative intellectual capital.	(Hariyati, 2024)
b2	Implementing Accounting Information System needs technology and knowledge to create human, consumer, structural, social, technological, and spiritual capital.	(Borcoşi, 2019), (Chung & Tseng, 2019)
b3	Optimizing intellectual capital values is crucial for the success of a company, as shown by its performance results.	(Harrison, 2000)
H0c	Intellectual capital (IC) has not a positive effect on SMES' profitability and their competition strength	
	Competition strength	
c1	Intellectual capital was prerequisite for green business competitive advantage	(Hariyati, 2024)
c2	Knowledge, intangible assets, and resources were needed to build a product or service's value and prosper.	Khalique <i>et al.</i> , 2011
c3	IT-enabled intellectual capital boosts earnings, innovation, consumer loyalty, cost efficiency, and productivity.	Harrison & Sullivan (2000)
c4	Intellectual capital—especially human capital—improves consumer happiness and business performance and innovation.	Agostini <i>et al.</i> (2017)
c5	Intellectual capital drives innovation, which gives firms a competitive edge and boosts performance.	Subramien (2005)
	Financial Status	
c6	The value of intellectual property drives an organization's productivity, profitability, and market value.	Bontis (1998)
c7	Intellectual capital like patents and trademarks boosts firm worth more than physical and financial assets.	(Subramaniam, 2005).

3.3 Data Analysis and Findings

3.3.1 Cronbach Alpha Testing

The study persists in evaluating its research data by examining the reliability of the 17 research variables that illustrate the association among MAIS, IC, and BP. The data

values are reported as 0.828, 0.677, and 0.825 in the references of Table 04.2., Table 05.2, and Table 06.1. And, The research variables in its module are deemed dependable for the subsequent phases of the study (Hair, 2009).

Table 4: Cronbach Alpha Testing for H0a

Table 4.1: Case Processing Summary

		N	%
Cases	Valid	113	100.0
	Excluded ^a	0	0.0
	Total	113	100.0

a. Listwise deletion based on all variables in the procedure.

Table 4.2: Reliability Statistics

Cronbach's Alpha	N of Items
.828	7

Table 4.3: Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Ha1	24.6991	13.159	.704	.781
Ha2	24.5841	14.209	.667	.789
Ha3	24.6106	14.597	.532	.813
Ha4	24.6372	14.805	.565	.806
Ha5	24.6195	14.702	.600	.801
Ha6	24.5221	16.395	.466	.821
Ha7	24.5221	16.037	.488	.818

Table 5: Cronbach Alpha Testing for H0b

Table 5.1: Case Processing Summary

		N	%
Cases	Valid	113	100.0
	Excluded ^a	0	0.0
	Total	113	100.0

a. Listwise deletion based on all variables in the procedure.

Table 5.2: Reliability Statistics

Cronbach's Alpha	N of Items
.667	3

Table 5.3: Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Hb1	8.2743	2.129	.455	.602
Hb2	8.1858	1.992	.487	.561
Hb3	8.1770	1.968	.494	.550

Table 6: Cronbach Alpha Testing for H0c

Table 6.1: Reliability Statistics

Cronbach's Alpha	N of Items
.825	7

Table 6.2: Case Processing Summary

		N	%
Cases	Valid	113	100.0
	Excluded ^a	0	0.0
	Total	113	100.0

a. Listwise deletion based on all variables in the procedure.

Table 6.3: Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Hc1	24.9823	11.946	.583	.799
Hc2	24.9381	11.612	.647	.788
Hc3	25.0885	11.831	.589	.798
Hc4	25.0442	11.489	.636	.790
Hc5	24.9558	11.793	.572	.801
Hc6	25.0000	12.446	.558	.804
Hc7	25.0000	12.804	.403	.828

3.3.2 Mean Testing

The study elucidated the significance of employing mean testing. Their testing findings are presented in the Descriptive Statistics of Tables 07 and 08. The average mean figures consistently above 4.000, indicating that the interviewers' perspectives aligned with the effects observed from MAIS to IC and BP. Furthermore, the IC significantly impacted the company's overall business performance.

Table 7: Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Ha1	113	1.00	5.00	4.0000	1.05221
Ha2	113	1.00	5.00	4.1150	.91371
Ha3	113	1.00	5.00	4.0885	.99604
Ha4	113	1.00	5.00	4.0619	.91888
Hb1	113	1.00	5.00	4.0442	.82796
Hb2	113	1.00	5.00	4.1327	.86090
Hb3	113	1.00	5.00	4.1416	.86466
Ha5	113	1.00	5.00	4.0796	.89783
Ha6	113	2.00	5.00	4.1770	.72247
Ha7	113	2.00	5.00	4.1770	.77032
Valid N (listwise)	113				

Table 8: Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Hc1	113	1.00	5.00	4.1858	.80787
Hc2	113	1.00	5.00	4.2301	.81294
Hc3	113	1.00	5.00	4.0796	.82529
Hc4	113	1.00	5.00	4.1239	.84656
Hc5	113	1.00	5.00	4.2124	.84991
Hc6	113	2.00	5.00	4.1681	.73074
Hc7	113	1.00	5.00	4.1681	.82270
Valid N (listwise)	113				

3.3.3 T-One Testing

Furthermore, T-One Testing has been employed in the study to validate the accuracy of its hypotheses. Upon examining the research testing outcomes, with a significance (2-tailed) value of .000 from Table 10 and Table 12 of the One-Sample Test, it compels us to acknowledge that the null research hypotheses, namely Hoa, Hob, and Hoc, will be rejected.

Table 9: One-Sample Statistics

	N	Mean	Std. Deviation	Std. Error Mean
Ha1	113	4.0000	1.05221	.09898
Ha3	113	4.0885	.99604	.09370
Ha4	113	4.0619	.91888	.08644
Hb1	113	4.0442	.82796	.07789
Hb2	113	4.1327	.86090	.08099
Hb3	113	4.1416	.86466	.08134
Ha5	113	4.0796	.89783	.08446
Ha6	113	4.1770	.72247	.06796
Ha7	113	4.1770	.77032	.07247

Table 10: One-Sample Test

Test Value = 3.41						
	t	df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
Ha1	5.961	112	.000	.59000	.3939	.7861
Ha3	7.241	112	.000	.67850	.4928	.8641
Ha4	7.542	112	.000	.65195	.4807	.8232
Hb1	8.143	112	.000	.63425	.4799	.7886
Hb2	8.924	112	.000	.72274	.5623	.8832
Hb3	8.994	112	.000	.73159	.5704	.8928
Ha5	7.928	112	.000	.66965	.5023	.8370
Ha6	11.285	112	.000	.76699	.6323	.9017
Ha7	10.584	112	.000	.76699	.6234	.9106

Table 11: One-Sample Statistics

	N	Mean	Std. Deviation	Std. Error Mean
Hc1	113	4.1858	.80787	.07600
Hc2	113	4.2301	.81294	.07648
Hc3	113	4.0796	.82529	.07764
Hc4	113	4.1239	.84656	.07964
Hc5	113	4.2124	.84991	.07995
Hc6	113	4.1681	.73074	.06874
Hc7	113	4.1681	.82270	.07739

Table 12: One-Sample Test

Test Value = 3.41						
	t	df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
Hc1	10.209	112	.000	.77584	.6253	.9264
Hc2	10.724	112	.000	.82009	.6686	.9716
Hc3	8.625	112	.000	.66965	.5158	.8235
Hc4	8.964	112	.000	.71389	.5561	.8717
Hc5	10.036	112	.000	.80239	.6440	.9608
Hc6	11.029	112	.000	.75814	.6219	.8943
Hc7	9.796	112	.000	.75814	.6048	.9115

4. Conclusions and Recommendations

4.1 Discussion of Findings

The Cronbach Alpha values for the 17 research variables in the study have been calculated to exceed 0.6 (Hair, 2009). Consequently, it undermines the beliefs of the study's research factors and ultimately influences the subsequent testing of the hypotheses. As explained above Table 4.2.3.2. One-Sample Test and Table 4.2.3.4. One-Sample Test, their significance (2-tailed) values are ultimately determined at .000. The study can elucidate their research findings in the following specific manner. The study must reject its null hypotheses H0a, H0b, and H0c. On the other hand, The implementation of a management accounting information system (MAIS) positively influences business performance (BP) and intellectual capital (IC). Furthermore, IC significantly impacted BP included Competition strength

and financial status in a profound manner.

4.2. Recommendations

Although the study successfully evaluated its research module among MAIS, IC, and BP, it did not elucidate the precise manner in which MAIS might enhance company performance through the utilization of IC within contemporary firms in the Vietnamese market. Consequently, future research should concentrate on these issues and demonstrate the adaption of exact working methods within SMEs in the Vietnamese market, as well as for similar market scenarios globally.

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