

**THE INFLUENCE OF FACTORS IN THE  
INTERNAL CONTROL SYSTEM ON FINANCIAL REPORTING QUALITY  
AT ADMINISTRATIVE AND PUBLIC SERVICE UNITS IN VIETNAM**

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**Appendix 1. Scale**

Perceived usefulness	UF1	I think adopting cloud accounting software will allow me to do the job quickly	Davis et al (1989), Tapanainen et al (2019)
	UF2	I think adopting cloud accounting software is helpful	
	UF3	I think applying cloud accounting software will help improve my work performance	
	UF4	I think the application of cloud accounting software is advantageous	
Perceived ease of use	EU1	I think adopting cloud accounting software is quite easy for me	Davis et al (1989); Tapanainen et al (2019)
	EU2	I think the application of cloud accounting software is clear and easy to understand to interact with	
	EU3	I feel the cloud accounting software is flexible	
	EU4	I think it is easy to master the application of cloud accounting software	
Social Influence	SI1	I find this new technology application suitable for the trend	Haleem (2020); Edalabeeh et al. (2021)
	SI2	The units I know all intend to apply this new technology	
	SI3	My work environment requires me to need the app	
	SI4	My colleagues appreciate the adoption of cloud accounting software	
Manager Support	MS1	Managers/business owners are willing to support applications/software upgrades	Premkumar (1994)
	MS2	Managers/business owners use part of their resources to apply/upgrade software	
	MS3	Managers/business owners are aware of the benefits that will be gained from applying/upgrading software	
	MS4	Managers/business owners actively encourage employees to use cloud accounting software	
Application Risks	RISK1	When applying cloud accounting software, businesses worry that it may be handled incorrectly/insecurely	Razi & Madani (2012)
	RISK2	Employees may not be familiar with cloud	

	RISK3	accounting software applications Employee training can be difficult to schedule.	
Intention to adopt cloud accounting software	IAS1	Adopting a cloud accounting software application solution will increase the competitive advantage for my business	Chen et al (2011), Riza & Madani (2012)
	IAS2	The unit plans to apply/upgrade cloud accounting software solutions in the near future	
	IAS3	The unit plans to consider applying cloud accounting software in the near future	
	IAS4	The unit plans to learn more about cloud accounting software in the near future	

**Appendix 2.** Analysis results using Cronbach Alpha coefficient

Scale		Cronbach's Alpha	Cronbach's Alpha if Item Deleted	Corrected Item-Total Correlation	Item Deleted
Financial reporting quality (FRQ)	FRQ1	<b>0.941</b>	0.952	0.694	
	FRQ2		0.904	0.961	
	FRQ3		0.957	0.655	
	FRQ4		0.904	0.960	
	FRQ5		0.906	0.950	
Control Environment (CE)	CE1	<b>0.986</b>	0.749	0.851	
	CE2		0.743	0.863	
	CE3		0.742	0.879	
	CE4		0.986	0.164	x
	CE5		0.751	0.852	
Risk assessment (RA)	RA1	<b>0.957</b>	0.726	0.836	
	RA2		0.762	0.776	
	RA3		0.722	0.843	
	RA4		0.957	0.157	x
	RA5		0.734	0.811	
Control activities (CA)	CA1	<b>0.923</b>	0.585	0.800	
	CA2		0.636	0.622	
	CA3		0.923	0.076	x
	CA4		0.656	0.616	

Scale		Cronbach's Alpha	Cronbach's Alpha if Item Deleted	Corrected Item-Total Correlation	Item Deleted
	CA5		0.586	0.814	
Information and communication (IC)	IC1	<b>0.917</b>	0.905	0.754	
	IC2		0.890	0.824	
	IC3		0.876	0.891	
	IC4		0.928	0.625	
	IC5		0.886	0.845	
Monitoring activities (MA)	MA1	<b>0.893</b>	0.883	0.687	
	MA2		0.843	0.868	
	MA3		0.864	0.763	
	MA4		0.861	0.779	
	MA5		0.897	0.618	

### Appendix 3. Results of exploratory factor analysis

	Component				
	1	2	3	4	5
CE3	0.940				
CE5	0.931				
CE2	0.930				
CE1	0.930				
IC3		0.922			
IC5		0.898			
IC2		0.892			
IC1		0.820			
IC4		0.702			
MA2			0.917		
MA4			0.862		
MA3			0.839		
MA1			0.786		

	Component				
	1	2	3	4	5
MA5			0.735		
RA3				0.925	
RA1				0.924	
RA5				0.905	
RA2				0.806	
CA5					0.953
CA1					0.917
CA2					0.864
CA4					0.771
Kaiser-Meyer-Olkin Measure of Sampling Adequacy					0.826
Bartlett's Test of Sphericity Sig					0.000
Extraction Sums of Squared Loadings					83.425
Eigenvalues					1.756