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Researching the Selection of Accounting Software for Small and Medium Construction Enterprises in Ho Chi Minh City

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Abstract:- The study uses a combination of qualitative and quantitative methods to find out the factors that influence the choice of accounting software for small and medium sized construction enterprises in Ho Chi Minh City. The research results show that 6 factors that the author considered: (1) the requirements of users of accounting software, (2) features of accounting software, (3) accounting software providers , (4) the cost of using accounting software, (5) support conditions and (6) social influence all influence the decision to choose accounting software. In which software feature factor has the strongest influence, social influence factor has the lowest influence. The research results have contributed to providing reference information for small and medium construction enterprises wishing to select suitable accounting software to use. Besides, through factors affecting the decision to choose accounting software of small and medium construction enterprises in Ho Chi Minh City as well as accounting software suppliers can also build and improve the quality of its products and services to bring satisfaction to customers thereby increasing its reputation.

Keywords:- *Accounting Software; Small and Medium Enterprises; Construction Enterprise, Ho Chi Minh City.*

I. INTRODUCTION

Nowadays, when the 4.0 revolution has brought people a lot of great achievements. Digital technology has been applied a lot in fields such as economy, health, culture, society. In the field of accounting, accounting software was born from 1973 to 1985, but at that time, the software was very simple and had many shortcomings. Today, many companies have created accounting software with high functionality and flexibility and low cost.

In Vietnam, accounting software is used not only in large, medium and small enterprises but also in many different types of businesses. With different characteristics of the accounting management apparatus, regulations, policies and regimes of enterprises operating in the field of construction and construction compared to other enterprises. In businesses dealing in different industries but the basic accounting process is in the same sequence. In the units operating in the field of construction, there are specific accounting profession of each industry that accounting software must meet that requirement.

With the current pace of information technology development, the use of accounting software is considered evident in many businesses. To select a suitable accounting software vendor, each business needs to first understand its needs, wants and affordability. Then learn carefully about the suppliers in the market and wisely choose your companion to also solve the anxiety about the numbers. Currently, on the market there are many accounting software vendors, before selecting suppliers, businesses should master the criteria to make the most reasonable choices.

II. LITERATURE AND BACKGROUND THEORY

- *Theory of Planned Behaviors -TPB*

Theory of planned behaviors (TPB) according to Ajzen (1991), developed from Theory of Reasoned Action (TRA) is a pioneering theory in the field of psychosocial research. The TRA model shows that the behavior is determined by the intention to perform the behavior. The two main factors influencing intention are subjective attitudes and standards. From rational action theory, the author has developed and improved to give the theory of behavior intended from the limit of humans that people have little control. In addition to the two factors affecting personal behavior based on rational action theory, the third factor given by the author is the cognitive factor controlling behavior.

Independent variables: user requirements, software features and software vendors in the author's proposed research model will be explained through the attitude variable in the tpb model. When an accounting software meets the requirements of the user, fully meets the features as well as good support services or reputation of a high software vendor, the manager / user will have Good attitude to that accounting software. Attitude towards an accounting software will influence the intention to choose to buy and use accounting software using accounting software.

Cognitive behavioral control variables in the model contribute to the explanation for the facilitating variables in the author's proposed research model. Cognitive behavioral control variables reflect how easy or difficult it is to perform a behavior, depending on the availability of resources and the opportunities to engage in the behavior. The supporting condition is the availability of enterprise resources to be able to choose to use accounting software. if the support conditions of enterprises for the use of

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accounting software are completely met, the higher awareness of behavior control will influence the decision to choose accounting software.

Subjective standard variables in the model contribute to the explanation for the social impact variables in the author's proposed research model. A subjective standard is a person's perception that most people around them should or should not do it. As such, the opinions of those around them (particularly those of experts) will influence the firm's intention to choose an accounting software.

➢ *Theoretical Theory of Acceptance and use of Technology*

The theory of technology acceptance and use (Venkatesh et al (2003) consolidated the theoretical models of users' technology approval and proposed four factors that were assumed to be determinants. As a direct result of acceptance and use behavior, they are: expected efficiency, expected ease of use, social influence and support conditions, Venkatesh et al (2012) developed a methodology. An additional approach to the original model is the model that incorporates the motivational factors of enjoyment, price value, and habits into the original model. explanation corresponds to the support condition variable in the utaut2 model the support condition is the extent to which an individual believes An existing technical infrastructure and organization supports the use of the system (Venkatesh et al., 2003, p 453) .when an accounting software is suitable for the available resources of the business, The higher the intention of selecting accounting software of the enterprise, the social impact variable in the author's proposed model is explained in correspondence with the social impact variable in the utaut2 model. Social influence is defined as the extent to which an individual recognizes that other important people believe they should use the new system (Venkatesh et al., 2003, p 451). a certain accounting software, the higher the intention of choosing the accounting software of the business. The cost of using the software is explained by the price value variable in the model, when the benefits of using an accounting software that are appropriate or larger than the cost will have a positive impact. Extreme intent to choose accounting software to use. In addition, if the cost of an accounting software is in line with the price the business is willing to pay, the higher the intention of selecting an accounting software.

➢ *Proposed Model and Hypothesis*

Based on the previous studies related to the research topic presented above and background theories, the author built a proposed research model on the factors affecting the selection of accounting software. of small and medium construction enterprises in Ho Chi Minh City. Specifically, the inherited bases for developing the proposed research model are as follows:

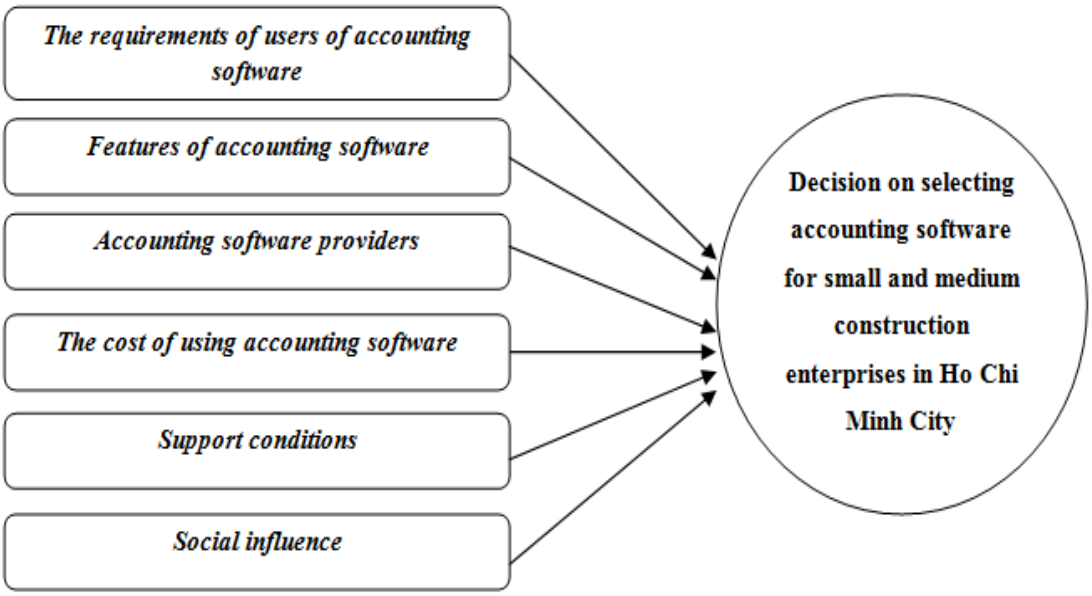

Fig 1:- Proposed Research Model
(Source: group of authors combined)

- H1: Software user requirements positively influence the selection of accounting software at small and medium sized construction enterprises in Ho Chi Minh City (+)

Requirements of users of accounting software are conditions that must be met when using accounting software. In a small and medium-sized construction enterprise, this factor plays a very important role in the business owner's selection of software suitable for accounting users, possibly engineers. for calculation purposes. When accounting software satisfies the majority of users' requirements, businesses will give priority to choose to use. This is the criteria Nguyen Phuoc Bao An et al (2012) gave the enterprises to evaluate and select accounting software. Research shows that the benefit of customers using accounting software must meet the needs of customers, while Ahmad A. & Abu-Musa (2005) also mentioned the current and similar needs. the user's future

influences the choice of accounting software; According to research results of Anil S. Jadhav & Rajendra M. Sonar (2009), enterprises only choose accounting software when meeting the demand. In Vietnam, studies of Thai Ngoc Truc Phuong (2013), Huynh Thi Huong (2015), Vo Van Nhi, Nguyen Bich Lien and Pham Tra Lam (2014) also showed that users' requirements are factors impact on the selection of accounting software for small and medium enterprises.

- H2: Software features positively affect the selection of accounting software at small and medium sized construction enterprises in Ho Chi Minh City (+)

The features of accounting software are the characteristics and functions of the software. Especially, for construction enterprises that often do the estimation and bidding documents, the accounting software must ensure features such as data confidentiality and security, flexibility, and processing speed. Quick management, diversification of report forms ... These are the features that enterprises prefer when choosing accounting software. According to the research of Elikai et al (2007) and Huynh Thi Huong (2015), the software's performance is considered to be the most important factor in selecting accounting software; and according to Lapierre, J .. (2000), Ajay Adhikari et al. (2004) software flexibility, accounting service responsiveness, internationalization features (multi-currency, multi-report, multi-report language) when using software is taken seriously when businesses decide to choose software. The influence of this factor is also mentioned in the research of Anil S. Jadhav & Rajendra M. Sonar (2009), Thai Ngoc Truc Phuong (2013), Nguyen Van Diep (2014). Most recently, research by Fara Elikai, Daniel M. Ivancevich, and Susan H. Ivancevich (2017), also mentioned that software flexibility is the most important among the factors affecting software selection. accountant.

- H3: Software vendors positively influence the selection of accounting software at small and medium sized construction enterprises in Ho Chi Minh City (+)

This is a factor that in almost all domestic and foreign studies on the selection of accounting software as well as satisfaction of accounting software satisfaction. The cost of using software is the total cost that businesses spend to use an accounting software. This includes: price of copyright, maintenance and upgrade of software, installation costs, training costs ... Small and medium enterprises often have limited financial capacity. Therefore, they will choose accounting software with the lowest cost but still be able to meet basic needs. Small and medium-sized construction enterprises often choose software with reasonable prices but must ensure the requirements of accounting work as well as calculations related to construction activities. Some studies related to this factor are those of Lapierre, J .. (2000), Anil S. Jadhav & Rajendra M. Sonar (2009), Thai Ngoc Truc Phuong (2013), Huynh Thi Huong (2015)), Pham Thi Tuyet Huong (2016), Fara Elikai, Daniel M. Ivancevich, and Susan H. Ivancevich (2017).

- H4: The cost of using software positively affects the selection of accounting software at small and medium-sized construction enterprises in Ho Chi Minh City (+)

Software supplier factors are criteria related to suppliers for evaluating and selecting accounting software including: support services of suppliers, supplier reputation, upgrade services. when changes, information security according to Anil S. Jadhav & Rajendra M. Sonar (2009). Small and medium-sized construction enterprises have limited resources in terms of both financial and human resources, so their ability to develop accounting information systems is not high, so small and medium-sized enterprises want to use an accounting software. Mathematics means that they want Software vendors to play a supporting role in system development, so the quality of support services of software providers becomes important Lapierre, J .. (2000). Besides, if a well-reputed software supplier and their accounting software are used by many enterprises in the same industry or the same scale, it will also influence the decision to choose their accounting software. Karma. The support capability of software vendors is considered to have a significant influence in the research of Vo Van Nhi et al (2014). In addition, this factor is also mentioned in the research of Ahmad A. & Abu-Musa (2005), Huynh Thi Huong (2015), Fara Elikai, Daniel M. Ivancevich, and Susan H. Ivancevich (2017).

- H5: The support conditions have a positive influence on the selection of accounting software at small and medium sized construction enterprises in Ho Chi Minh City (+)

Support conditions are the conditions on technical infrastructure that enterprises currently have in order to support the use of accounting software. Due to financial constraints, small and medium-sized construction enterprises will choose accounting software suitable for the technical infrastructure that the enterprises currently have based on martial arts, Nguyen Bich Lien and Pham Tra Lam (2014).) so as not to incur additional investment in machinery and equipment for the use of accounting software. This factor is considered to influence the selection of accounting software according to the research of Ahmad A. & Abu-Musa (2005), Anil S. Jadhav & Rajendra M. Sonar (2009). In Vietnam, a study by Thai Ngoc Truc Phuong (2013) through a survey of small and medium enterprises also showed that the factor of equipment and facilities (supporting conditions) has an impact on the selection of successor software. Math to use Nguyen Thi Thanh Hoa (2017), Tran Thi Kim Ly (2016).

- H6: Social influence has a positive influence on the selection of accounting software at small and medium sized construction enterprises in Ho Chi Minh City (+)

Social influence is the influence of the parties when small and medium-sized construction enterprises intend to choose accounting software, namely experts in external accounting software and internal accounting experts. Anil S. Jadhav & Rajendra M. Sonar (2009) (they may be

affected by external accounting software suppliers), subordinates evaluate when used, housing management agencies. In the context of enterprises, they may be technical or non-technical ideas made when enterprises choose accounting software according to Nguyen Thi Thanh Hoa (2017). Anil S. Jadhav & Rajendra M. Sonar (2009) An information channel for evaluating software quality such as newspapers and reputable websites.

III. RESEARCH RESULTS

Statistical results of research sample are shown in the following table:

Đặc điểm	Tần suất	Tỷ lệ %
1.Sex	***N = 285***	***100%***
Male	195	68%
Female	90	32%
2.Age	***N = 285***	***100%***
Under 35 years old	41	14,4%
From 35 to 45 years old	126	44,2%
Over 45 years old	118	41,4%
3. Experience	***N = 285***	***100%***
Under 5 years	40	14%
From 5 to 10 years	87	30,5%
Over 10 years	158	55,5%
4. Degree	***N = 285***	***100%***
Under bachelor	10	3,5%
Bachelor	195	68,4%
Over Bachelor	80	28,1%

Table 1:- Statistics of Characteristics of Research Sample
(Source: group of authors combined)

Among respondents, in terms of gender characteristics, 195/285 people surveyed were male, accounting for 68%, and the remaining 32% were women. In terms of age, most of the surveyed people are aged from 35 to under 45, accounting for 44.2%, ranked second is those aged over 45 accounting for 41.4%, and from under 35 years old, accounting for 14.4%. Among the survey participants, the number of university graduates accounted for the majority with 68.4%, followed by those with postgraduate qualifications accounted for 28.1%, the rest of the subjects have a degree. under-graduate study such as college, intermediate, accounts for 3.5%.

- *Assess The Reliability of the Scale by Cronbach's Alpha Coefficient*

No	Group variables	Symbol	Number of observation variables	Cronbach's Alpha
1	*The requirements of users of accounting software*	YCSD	6	0.717
2	*Features of accounting software*	TNPM	4	0.785
3	*Accounting software providers*	NHCC	4	0.833
4	*The cost of using accounting software*	CPSD	4	0.878
5	*Support conditions*	ĐKHT	4	0.887
6	*Social influence*	AHXH	3	0.760
7	*Decision to chose*	QDCL	6	0.831

Table 2:- Scale Reliability Values by Cronbach's Alpha Coefficient
(Source: group of authors combined)

In summary, through the analysis of Cronbach's Alpha coefficient we see 6 components of the scale of factor evaluation that influence the decision to choose accounting software in small and medium sized construction enterprises and dependency factors. have reliability greater than 0.6, so it is reliable to use. This shows that the scale built statistically and achieved the necessary confidence coefficients, continue to be included in the EFA discovery factor analysis.

- *Explore EFA Discoveries For Independent Variables*

First, to check whether the independent factors are suitable for inclusion in the EFA discovery factor analysis, we conduct Bartlett's test and KMO coefficient:

KMO coefficient		.782
Bartlett's test	Approx. Chi-Square	2984.598
	Df	253
	Sig.	.000

Table 3:- KMO Coefficients and Bartlett's Test of Independent Factors
(*Source: group of authors combined)*

Based on Table 3, a KMO value of 0.782> 0.5 and a Bart value of Bartlett's test of 0.000 <0.05 indicate that the variables are correlated with each other so the model is suitable for inclusion in the exploratory factor analysis. Based on the results of the extraction method in factor analysis, the Eigenvalue extract values must be greater than 1 to be retained in the analytical model. The 6 extracted factors have an Eigenvalue value greater than 1 and the stopping point when extracting the elements at the 6th factor having the Eigenvalue is 1.689> 1. The total extracted variance of 6 factors is 70.185%> 50% of this. It shows that the ability to use these 6 components explains 70.185% of the variability of the observed variables. Based on the factor rotation matrix when running EFA in Table 3, the remaining 24 variables were extracted into 6 factors and no variables were excluded. Thus, after conducting the Cronbach's Alpha reliability test and analyzing the EFA discovery factor, the original 23 observed variables were not excluded. 23 observed variables are grouped into 6 factors and these 6 factors have no change compared to the original proposed research model but change in order. These 6 factors include:

- Factor 1: Support conditions, measured by the variables KHKHT4, DDKHT2, DDKHT1, DDKHT3.
- Factor 2: Cost of using accounting software, measured by variables CPSD4, CPSD3, CPSD1, CPSD2.
- Factor 3: Accounting software provider, measured by the variables NHCC4, NHCC2, NHCC1, NHCC3.
- Factor 4: Software user requirements, measured by the variables YCSD1, YCSD2, YCSD3, YCSD4.
- Factor 5: Accounting software features, measured by variables TNPM4, TNPM2, TNPM3, TNPM1.
- Factor 6: Social influence, measured by the variables AHXH1, AHXH2, AHXH3

Rotated Component Matrix[a]

	Component					
	1	2	3	4	5	6
DKHT4	.910					
DKHT2	.887					
DKHT1	.861					
DKHT3	.795					
CPSD4		.871				
CPSD3		.851				
CPSD1		.845				
CPSD2		.832				
NHCC3			.847			
NHCC2			.821			
NHCC1			.795			
NHCC4			.753			
YCSD1				.829		
YCSD2				.818		
YCSD3				.812		
YCSD4				.777		
TNPM4					.836	
TNPM2					.790	
TNPM3					.773	
TNPM1					.665	
AHXH1						.873
AHXH3						.867
AHXH2						.858

Extraction Method: Principal Component Analysis.
Rotation Method: Varimax with Kaiser Normalization.
a. Rotation converged in 5 iterations.

Table 4:- Rotation Matrix of Independent Factors
(Source: SPSS software processing, 2019)

➢ *Explore EFA Discoveries for Dependent Variables*

The result of factor analysis of EFA with KMO is 0.810> 0.5 and Bartlett's test has a sig of 0.000 <0.05, so it is possible to confirm the appropriate data for factor analysis. (Table 5)

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Hệ số KMO		0.897
Kiểm định Bartlett's	Approx. Chi-Square	1216.577
	Df	10
	Sig.	.000

Table 5:- KMO Coefficient and Bartlett's Test of the Dependent Variable
(Source: SPSS software processing, 2019)

The analysis has extracted from 5 measurement scales to select the accounting software in small and medium sized construction enterprises into a major factor having Eigenvalue equal to 3,975 and the total extracted variance is 79,501%> 50%. (Table 6)

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	3.975	79.501	79.501	3.975	79.501	79.501
2	.346	6.929	86.429			
3	.287	5.745	92.175			
4	.264	5.285	97.460			
5	.127	2.540	100.000			

Extraction Method: Principal Component Analysis.

Table 6:- The Total Variance Extracted by the Deciding Factor
(Source: SPSS software processing, 2019)

➢ *Regression Analysis*

After extracting the factors from the discovery factor analysis, we conduct regression analysis to identify the factors affecting the selection of accounting software for small and medium-sized construction enterprises. in Ho Chi Minh City. Regression analysis will be performed with 6 independent factors: support conditions, usage costs, accounting software providers, requirements of users of accounting software, and features of accounting software and social influence. The value of each factor used to run the regression is the average of the observed variables of that factor.

The multivariate linear regression equation of this study has the form:

QDCL = β0 + β1ĐKHT + β2CPSD + β3NHCC + β4YCSD + β5TNPM + β6AHXH + Ui

Inside:
QDCL: Decision on selecting accounting software for small and medium-sized construction enterprises in Ho Chi Minh City
KHKHT: Conditions to support
CPSD: Cost of using ACCOUNTING SOFTWARE
NHCC: Supplier of accounting software
YCSD: Requirements of accounting software users
TNPM: Accounting software feature
AHXH: Social influence
β0; β1; β2; β3; β4; β5; β6: Regression coefficient
ε: Noise factor.

The regression model will find independent factors that affect dependency factors. At the same time, the model also describes how the impact will help us predict the value of the dependent factor.

➢ *Regression Estimate Results*

Coefficients[a]

Model		Unstandardized		Standardized	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-1.819E-16	.043		.000	1.000		
	F_ĐKHT	.320	.043	.320	7.374	.000	1.000	1.000
	F_CPSD	.211	.043	.211	4.870	.000	1.000	1.000
	F_NHCC	.216	.043	.216	4.989	.000	1.000	1.000
	F_YCSD	.288	.043	.288	6.634	.000	1.000	1.000
	F_TNPM	.432	.043	.432	9.955	.000	1.000	1.000
	F_AHXH	.117	.043	.117	2.698	.007	1.000	1.000

a. Dependent Variable: F_QĐCL

Table 7:- Regression Coefficient
(Source: SPSS software processing, 2019)

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Through the results in Table 7, all Sig values of the factors are less than 5%. The regression results show that all 6 independent factors influence the decision making of accounting software selection of small and medium-sized construction enterprises in Ho Chi Minh City. In particular, the most powerful software feature factor, followed by the support condition factor, followed by the requirements of software users, accounting software providers, usage costs. accounting software and ultimately the least impact on the decision to choose accounting software is a factor affecting society.

Based on the results of the ANOVA table, the value Sig = 0,000 <0.05 should reject the H0 hypothesis, admit the H1 hypothesis. Ie the model exists. In other words, with a 5% significance level, it can be concluded that the decision to select accounting software of small and medium-sized construction enterprises in Ho Chi Minh City is affected by at least 1 of 6 factors. element

Check for multiple regression model assumptions
Normalized regression would be:
QDCL * = 0.320ĐKHT * + 0.211CPSD * + 0.216NHCC * + 0.288YCSD * + 0.432TNPM * + 0.117AHXH *

IV. DISCUSS THE RESEARCH RESULTS

No	Factor	Impact level	Impact ratio (%)	The order of impact level
1	***Features of accounting software***	0,32	20,20	2
2	***support conditions***	0,211	13,32	5
3	***the requirements of users of accounting software***	0,216	13,64	4
4	***accounting software providers***	0,288	18,18	3
5	***the cost of using accounting software***	0,432	27,27	1
6	***social influence***	0,117	7,39	6

Table 7:- Ordering Extent of Impact of Factors on the Dependent Variable
(Source: group of authors combined)

Through the study, all 6 factors include support conditions, usage costs, accounting software providers, user requirements of accounting software users, accounting software features and social influence. The association has positively influenced the decision on the selection of accounting software for small and medium-sized construction enterprises in Ho Chi Minh City.
The results of the regression analysis have shown that the 6 factors that influence the choice of accounting software for small and medium-sized enterprises do not change compared to the official research model. Based on the results of the study, the factors that influence the decision on the selection of accounting software for small and medium enterprises in Ho Chi Minh City have been identified as follows:

Software feature factor: This factor has the strongest influence on the selection of accounting software. If the features of accounting software can meet the needs of businesses, the higher the ability of businesses to choose accounting software. Accounting software with confidentiality, data safety and accuracy; High flexibility and maintaining a fast and stable processing speed are the features that businesses care about when choosing to use. This result is consistent with previous research results of Ahmad A & Abu-Musa (2005), Elikai et al (2007), Anil S. Jadhav & Rajendar M. Sonar (2009), Thai Ngoc Truc Phuong (2013), Nguyen Van Diep (2014), Vo Van Nhi et al (2014), Huynh Thi Huong (2015).

Conditions of support: This factor influences the decision to select accounting software. In order to select suitable accounting software, businesses should consider the support conditions on existing information technology infrastructure (hardware devices and network technologies). This result is consistent with the previous research results of Ahmad A & Abu-Musa (2005), Anil S. Jadhav & Rajendar M. Sonar (2009), Thai Ngoc Truc Phuong (2013).

User requirements: This factor also has a relatively strong influence on the choice of accounting software. When an accounting software when it meets the requirements of the user as appropriate to the size, characteristics of the business or accounting software friendly, easy to use .... the higher the enterprise's ability to choose such accounting software. This result is consistent with the previous research results of Ahmad A & Abu-Musa (2005), Thai Ngoc Truc Phuong (2013), Huynh Thi Huong (2015). In the scales of this factor, the YC1 scale (accounting software must conform to the regulations, policies and regimes of registered enterprises) due to the variable correlation coefficient - the total correction has not met the requirements. Therefore, the author has excluded to increase the reliability of the user request variable. Survey respondents assessed that the influence of this scale is not high, probably because small and medium enterprises due to limited capital, so they will often choose packaged accounting software (part). soft item) at a lower price. These accounting software have pre-designed forms of vouchers, books, reports, account systems ... in accordance with the provisions of law so that businesses can choose when to use. In addition, it may be due to the limitations that the sample size has not been fully covered or the survey subjects selected by the author's sampling method are not really satisfactory, so other experimental studies are

needed. further strengthen the results obtained from the study.

Software Provider Factors: When software providers have good support services as well as create a reputation for businesses, it will affect their decision to choose accounting software. the better the ability of support, the more prestigious it is, the higher the ability of the enterprise to choose accounting software of that provider. This result is consistent with previous research results of Ahmad A & Abu-Musa (2005), Elikai et al (2007), Anil S. Jadhav & Rajendar M. Sonar (2009), Vo Van Nhi et al (2014).), Huynh Thi Huong (2015).

Software cost factor: This factor has a relatively low influence on the decision to choose accounting software. businesses will consider and compare the costs that will arise (license costs, upgrades, annual maintenance ...) when choosing to use the software. which accounting software has expenses that are in line with the cost that the enterprise is willing to pay, the higher the probability that the enterprise will choose such accounting software. This result is consistent with the previous research results of Elikai et al (2007), Anil S. Jadhav & Rajendar M. Sonar (2009), Nguyen Van Diep (2014), Huynh Thi Huong (2015), Pham Thi Tuyet Huong (2016)

Social influence factor: this factor has the lowest influence on the determination of accounting software selection. Businesses should consult with experts with experience in the software field or refer to reviews, comparisons on accounting software products when making decision to choose accounting software. to use. These references will be very helpful especially for businesses just starting to choose accounting software to use. If an accounting software receives a good review, the higher the probability that the enterprise will choose that accounting software. This result is consistent with previous research results of Anil S. Jadhav & Rajendar M. Sonar (2009).

V. RECOMMENDATIONS

Based on the research results of the topic, the authors recognize the importance of factors affecting the decision-making software selection of small and medium-sized construction enterprises in Ho Chi Minh City. Solutions are needed to improve the situation, helping businesses in Ho Chi Minh City improve their ability to choose accounting software. The recommendations will focus on these factors, as follows:

➢ *Software features*

In order to ensure the necessary features mentioned above of accounting software, software suppliers need to improve and have solutions to perfect accounting software products with the following objectives:

- Improve data processing speed, ensure the ability to work well when many people use it at the same time.
- Enhancing the flexibility of the software but still within the limits of data security and safety.
- Minimize errors to provide reliable information, high accuracy.
- Minimize incidents to ensure the accounting data of the business is safe and confidential.

➢ *Support Conditions*

Businesses should choose software that meets the hardware platform and network technology needed to run the software and select software compatible with other software that the business is using. Enterprises should ensure the necessary support conditions to put accounting software into use.On the other hand, software vendors need to design software that can be integrated with other software for businesses to have Can be used flexibly.

➢ *Request Use*

Before selecting accounting software, businesses must base on the organization of production and business activities and general management requirements, each operating part, each specific department to select suitable accounting software. Enterprises should choose accounting software appropriate to the characteristics and size of the business in general as well as the characteristics of the accounting apparatus organization in particular. Enterprises may refer to businesses of the same size and field of operation, business lines similar to the ones they have used effectively from which to choose appropriate accounting software. Among the users' requirements for accounting software, the accounting software must be user-friendly, easy to use, easy to check, and retrieve information that is considered the most important. Therefore, software vendors need to design software products that meet the above requirements. For accountants or professionals of the authorities, an easy-to-use, easy-to-use accounting software will create better working conditions.

➢ *Software Vendors*

Research results show that the number of "software vendors" influences the decision to choose accounting software of enterprises. Specifically, two factors: support services and software vendor reputation. businesses will use accounting software throughout the operation so it is necessary to choose a reputable software vendor as well as provide good support services for the business throughout its use. Therefore, when choosing an accounting software to use, it is necessary to find out about software vendors, whether reputable software vendors and their software products. Whether that level is popular in the market or not. Enterprises should evaluate the support services of suppliers through support services such as: ability to support users to learn how to use; troubleshooting, errors, or support in maintaining and upgrading software ... This assessment may be through reference to information from people who have used the software or commitments, software service provider's policies for businesses using their accounting software.

Software vendors need solutions to improve the quality of support services for businesses that are using the software and enhance their reputation. When the business is just beginning to use the software, the supplier needs to

give good instructions for users to learn how to use it through the user guide, organize a training course to learn how to use the software for the accountant of the business. In the course of use, if enterprises encounter problems or have data errors, they must support enterprises to handle them promptly and promptly. Periodically, suppliers should send employees to maintain software for businesses. To get the best support service provider need to build a professional staff with high professional qualifications to be able to support customers well. In order to do so, software vendors must regularly organize training courses, work skills training, communication skills, and equip in-depth skills for their staff. When businesses are satisfied with support services as well as the quality of accounting software products, the reputation of software vendors is also enhanced.

- *Cost of Use*

Software license costs as well as expenses incurred in the use of accounting software such as maintenance and software upgrade costs are factors that businesses need to consider. When choosing accounting software, businesses should calculate and compare the costs of different software to be able to choose accounting software in accordance with the price that businesses are willing to spend. For software vendors, with the fierce competition of the market, they need to create products that meet both the features and the competitive price, in line with the market to be able to increase. competitiveness and attract customers to choose to use their accounting software.

- *Social Influence*

Businesses should consult with experts with experience in the software field or refer to reviews, comparisons on accounting software products when making decision to choose accounting software. to use. These references will be very helpful especially for businesses just starting to choose accounting software to use. The good reviews of an accounting software, the higher the probability that the enterprise will choose that accounting software. This result is consistent with previous research results of Anil S. Jadhav & Rajendar M. Sonar (2009).

- *Limitations and the Next Research Direction of the Topic*

Due to limitations in qualifications and time, the thesis has only studied a number of factors affecting the decision to choose accounting software of small and medium construction enterprises in Ho Chi Minh City. There may be other factors influencing the decision to choose accounting software that the research has not yet discovered. Do not know the total number of small and medium sized construction enterprises in HCMC applying accounting software Therefore, the study took a convenient and non-probability sampling model, so the representation was low and the generalization ability was not high. The study only assessed the scale by Cronbach's Alpha coefficient analysis method, EFA discovery factor analysis and theoretical testing by multiple linear regression analysis. To better measure scales and test theoretical models, modern analytical methods should be used as SEM linear structure model applications.

The next research direction may be to expand the sample size to increase the overall representation and consolidate the research results. Subsequent studies will correct and overcome shortcomings of this research to have a more complete and more effective application. Subsequent studies will test other models, build a more standard set of scales and expand the study object to ensure greater generality.

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