



Management Accounting System: The Latest Technologies, ChatGPT Capabilities in Vietnam

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Abstract: The transformative impact of ChatGPT's use on management accounting sounds pretty exciting in practice. Consequently, firms must strategically integrate ChatGPT methodologies into their management accounting systems to enhance corporate performance and maintain a competitive advantage. This research seeks to optimize the implementation of ChatGPT within enterprises to systematically boost corporate performance, encompassing business planning, management control, and decision-making, through the sophisticated utilization of management accounting tools. The findings of this inquiry reveal a substantial favorable correlation between the use of ChatGPT and Management Accounting (MAS) in generating more thorough and insightful studies, thus offering improved evaluations of corporate profitability. Moreover, the firm can efficiently utilize adaptations of ChatGPT-related components to improve the implementation of management accounting in business planning, management control, and decision-making. A quantitative research framework utilizing an online survey with Likert-scale items was implemented to gather data from a sample of 81 cases. Subsequent comprehensive statistical analyses were conducted with SPSS software. The reliability and internal consistency of the measurement instrument were meticulously assessed, with requisite modifications documented, employing Cronbach's Alpha, Exploratory Factor Analysis (EFA), and One-Sample t-tests. This study, conducted in Vietnam during the 2025 fiscal year, seeks to improve accounting management through the strategic application of ChatGPT, hence optimizing corporate performance in the dynamic contemporary market.

Keywords: ChatGPT, AI, Management Accounting System, Planning, Management Control, Business Making Decision.

1. INTRODUCTION

1.1 Background

Vietnamese firms and corporations that are functioning in Vietnam have come to the knowledge that they need to undergo changes and upgrade their corporate governance in order to catch up with their sustainable economic progress up to this point. This realization has come about as a result of the Covid Pandemic. Taking this into consideration, the major functions of modern management accounting systems have been significantly enhanced and introduced in a more in-depth manner. Regarding the functional usefulness of management accounting at the present time, on the other hand, it is challenging to adapt and improve with regard to its functionality. In view of the fact that the movement of artificial intelligence has also been deployed in the market, the first issue that will be discussed here is whether or not the adoption of traditional management accounting is still practicable in reality. This is especially considering the fact that the market has also been deployed with artificial intelligence. In any other case, organizations have the ability to select the most appropriate approach for employing artificial intelligence, specifically ChatGPT, in order to enhance the conventional management accounting, for instance, by speeding their skills, don't they? In addition, the research strives to concentrate on the impact that ChatGPT has had on the alterations that have been made to the management accounting system inside the Vietnamese market. Its strong results have the ability to convince the market to concentrate on the incorporation of ChatGPT into management accounting systems in order to boost the possibility of its usage by businesses in general. This would be intended to improve the chance that businesses will utilize ChatGPT.

1.2 Problem Statement

With the current state of affairs in the Vietnamese company sector being taken into consideration, there has been a significant growth in the number of businesses that have begun implementing management accounting systems in recent years. To put it another way, the Vietnamese market needs to make use of the contemporary management accounting tool in order to enhance its sustainable business environment and catch up to the high GDP rate, which is anticipated to be 8% for the fiscal year of 2025 and will be within the range of two figures for the subsequent ten years. In spite of this, the question of whether or not the working method is the one that is most favorable to the implementation of the modern management



accounting theory continues to be an important one for the country. However, at the same time, the use of artificial intelligence is expanding and gaining popularity across the entire market, with ChatGPT being a particular example of this trend. As a consequence of this, it is hoped that it would convince the market to consider how to make use of ChatGPT in order to improve the management accounting tool for companies who are interested in doing more profound things. This way of working, on the other hand, does not involve a substantial number of researchers who are now engaged in their task. Additionally, the research attempts to uncover an innovative and effective method to improve management in a manner that is compatible with the application of quicker speeding in practice. This is one of the goals of the research.

1.3 Methodology and Research Design's Concise Overview

A review of one hundred and three relevant papers has been finished, and there is a plan to include a business research study finalized in 2024, published in *Financial & Credit Activity: Problems of Theory & Practice*, 1(54). The document was titled *Management Accounting: Recent Technologies and ChatGPT Capabilities*.

1.4 General Population Group's Identification

This analysis omits multinational corporations, focusing instead on domestic and international investments in Vietnam. Individuals from Vietnam or other countries possessing a high school diploma, bachelor's degree, or comparable qualifications in accounting and taxation are required to engage in research investigations. They occupy many roles, including students, accountants, officers, and department bosses. Interview subjects will consist of individuals of varying ages and genders without previous work experience.

1.5 Significance of the Study

The study aims to focus on three primary objectives, as outlined in the previously established research framework. The research primarily examines how organizations might use ChatGPT to improve management accounting's responsiveness to market reactions in company planning, management control, and decision-making. When the contemporary management accounting system is effectively applied using particular tools such as ChatGPT, it will guarantee that the unique circumstances yield enhanced sustainable value for the companies.

Consequently, it may yield tangible results for innovation in the micro market and enhance the theoretical foundation for the appropriate adaptation of the management accounting system in Vietnam, a developing nation, as currently demonstrated at the national level.

1.6 Study Objectives

This study aims to ascertain the importance of integrating ChatGPT into the business analytics tools employed by MAS, thereby improving the processes of planning, management, and decision-making within the framework of contemporary Vietnamese culture. Thus, the method by which the enhanced management accounting framework could be modified to improve the firm's operational performance more efficiently.

2. MATERIALS AND METHODOLOGY

2.1 Literature Review

The research examines the relationship between ChatGPT and the adaptation of Management Accounting, along with its implications for successful planning, management control, and business decision-making inside organizations. The study analysed 103 previous research papers, revealing 10 elements associated with the benefits of ChatGPT in enhancing Management Accounting practices.

2.1.1. Contingency Theory

Contingency theory was a significant approach in organizational research and management accounting, emphasizing that there wasn't a single "best" way to manage or structure an organization. Instead, the most effective approach depended on the specific context, including internal and external factors. In management accounting, this meant that the design and use of accounting systems could be tailored to the unique circumstances of each organization (Chenhall, 2006).

2.1.2. Definition of Research Key words

ChatGPT

One subfield of artificial intelligence was known as natural language processing (NLP), and its primary objective was to make it possible for computers to comprehend and communicate with human language. In this particular domain, ChatGPT was a natural language processing model that has been pre-trained and has gained a lot of popularity over the past several months. "Generative pre-trained transformer" was what the acronym GPT really stands for (Sarrion, 2023).



Management Accounting

It was suggested by Hadid's findings (Hadid, 2021) that in the absence of competent management accountants, such managers might collect the information they require, including through SMA practices (Bruns and McKinnon, 1993). This would allow the company to accomplish its goals and effectively carry out its managerial and strategic responsibilities. It is possible that this could explain the large direct positive influence that outcome-oriented culture has on the implementation of SMA, which was identified in the study.

Business Planning

Every company must innovate its business model to compete in the digital economy. BM has grown in popularity since the late 1990s, although few BMI drivers in SMEs, which make up most European businesses, are known. BMI's activity-based view of BMs leads to new BM changes for the world or analyzed companies. BMI restructures a new competitor's BM. It requires actively modifying a company's core and business rationale. Digital and technical advances in Industry 4.0 boost product quality, worker safety, defect prediction, and energy savings. Industry 4.0 might increase production productivity and reliability by 20% in five years. Many firms are increasing safe, reliable AI adoption and integration. AI-powered manufacturing could boost industry KPIs (Micle, 2021).

Management Control

Managers employed diverse forms of information to execute successful control. Implementing a successful control process required reliable, adequate, comprehensive, and timely information, especially in today's business environment characterized by globalization and swift market changes (Harris, 2017).

Business Decision Making

Through the Internet of Things, businesses could now improve data collecting to better understand consumer purchasing and behavioral patterns. Technological breakthroughs assisted scientists in tackling global challenges and furnished marketers with the information required for informed decision-making. The rise of social media, the expansion of social media marketing, and the availability of vast data on these platforms have improved the enterprise's understanding of how advanced technology could impact the enterprise's lives in the foreseeable future (Zhang, 2022).

2.1.3. Literature of ChatGPT's influences to MAS's application within the enterprises

The study has surveyed 103 previous research publications concerning ChatGPT and its effects on the application of management accounting in practical firms worldwide to date. It elucidated three fundamental aspects regarding its impact on the enterprise's work performance in the business model, effective control, and decision-making. Ultimately, the majority of previous cases demonstrated the beneficial effects of modern management accounting on organizational efficiency.

Factors for the appropriate application of ChatGPT in current management accounting for efficient company planning

During the first stage of the research project, the researchers strengthened the closed tie between the beneficial benefits of ChatGPT and the organization's good planning, which typically involved 36 prerequisites. In addition, Eulerich (2023), Vecchiarini (2023), Zhou (2023), Iswahyudi (2023), Fotoh (2023), Gamage (2023), Rane (2023), Wardat (2023), Egbemhenghe (2023), Korzyński (2023), Fatmasari (2023), Street (2023), Cribben (2023), Gill (2023), George (2023), Nugroho (2023), Harahap (2023), Wood (2023), Burney (2023), Sakib (2024), Alanezi (2024), Fosso (2024), Mu (2024), Raman (2024), Al (2024), Dewasiri (2024), Guler (2024), Haleem (2024), Shchyrba (2024), Zhao (2024), Abeysekera (2024), Rane (2024), Khan (2024), Eulerich (2024), Abdalla (2024), Cheng (2024), Emmett (2024), de Kok (2025), Chen (2025), Han (2025), and others who are convinced that ChatGPT has enhanced the specific planning functions in the areas of management accounting practice, ABC costing and enterprise resource planning, financial planning, ratio analysis and forecasting, business and consumer decision-making processes, budgeting, auditing, small business owners, the financial industry, water management, educational purposes, clinical advices, entrepreneurship education, human resource management, and health care services.

The impact of ChatGPT on the successful management control of current management accounting informatization

Proceeding to the second phase of evaluating the market's reaction in establishing effective control through the utilization of ChatGPT for implementing a management accounting system, It also demonstrated that 83 research studies corroborated its advantages. Sohail (2023), Vecchiarini (2023), Zhou (2023), Iswahyudi (2023), Fotoh (2023), Rane (2023), Harahap (2023), Wamba (2023), George (2023), Bushuven (2023), Gill (2023), Abdelfattah (2023), Orrù (2023), Fatmasari (2023), Cribben (2023), Wood



(2023), Street (2023), Nugroho (2023), Korzyński (2023), Egbemhenghe (2023), Wardat (2023), Basir (2023), Wang (2023), Cao (2023), Saputra (2023), Ali (2023), Haleem (2024), Sakib (2024), Alanezi (2024), Raman (2024), Fosso (2024), AlGhamdi (2024), Saleem (2024), Shchyrba (2024), Dewasiri (2024), Al-Mughairi (2024), Ko (2024), Sai (2024), Mu (2024), Abeysekera (2024), Rane (2024), Guler (2024), Eulerich (2024), Abdalla (2024), Emmett (2024), Cheng (2024), Chen (2025), Han (2025), and others have undermined the positive added value of ChatGPT's application in the implementation of modern management accounting systems to date.

The influence of ChatGPT on the effective decision-making in contemporary management accounting informatization.

The study ultimately evaluated the effects of ChatGPT on the enterprise's practical decision-making efficacy. Through the examination of 63 preceding studies to date, it enhances ChatGPT's capabilities to yield beneficial effects on practical business decision-making across various domains, including Management Accounting Practices, Activity-Based Costing, ratio analysis and forecasting, compliance assistance, SWOT analysis, educational objectives and knowledge acquisition, management support, small business ownership, the financial sector, water management, leadership, banking, customer service, natural language processing, construction, auditing, human resource management, medical professions, and entrepreneurship education. Sohail (2023), Eulerich (2023), Vecchiarini (2023), Zhou (2023), Iswahyudi (2023), Fotoh (2023), Rane (2023), Harahap (2023), Wamba (2023), George (2023), Bushuven (2023), Gill (2023), Orrù (2023), Wardat (2023), Shahsavar (2023), Baber (2023), Limna (2023), Rao (2023), Pursnani (2023), Basir (2023), Choudhury (2023), Egbemhenghe (2023), Wang (2023), Cao (2023), Ali (2023), Korzyński (2023), Ziemba (2023), Kraft (2023), Street (2023), Burney (2023), Sakib (2024), Alanezi (2024), Emmett (2024), Rahaman (2024), Saleem (2024), Ismaiel (2024), Al-Mughairi (2024), Fosso (2024), Battour (2024), Bajak (2024), Ngo (2024), Mu (2024), Shchyrba (2024), Ko (2024), Dewasiri (2024), Abdalla (2024), Guler (2024), Agbon (2024), Rane (2024), White (2025), Ross (2025), Chen (2025), and others have demonstrated ChatGPT's advantages in facilitating incremental innovation in the decision-making processes of these businesses to date.

2.2 Methodology

2.2.1 Research Method and Design Appropriateness

Preliminary data for the study objectives were gathered through surveys of diverse enterprises in Vietnam (excluding multinational corporations and prominent Vietnamese organizations) during the 2025 fiscal year. The statistical software SPSS conducted an analysis of resolution data. A self-administered questionnaire was utilized to collect quantitative data, necessitating employees to assess their level of agreement on a 5-point scale ([5] strongly agree; [4] agree; [3] neutral; [2] disagree; [1] strongly disagree). A preliminary exploratory investigation may employ a Cronbach's Alpha of 0.6 (Hair, 2009). The scale demonstrates more reliability with a higher Cronbach's Alpha. A Total Correlation value of 0.3 or greater is required for a scale to be considered successful (Cristobal, 2007). The Corrected Item-Total Correlation coefficient enhances the quality of observed variables. The standard deviation measures the variability of a dataset in comparison to its mean. It computes the absolute variability of a distribution. The T-test is a statistical tool utilized to compare the means of one or two populations in hypothesis testing (Paul, 2008). Moreover, it was decided to modify the specific testing of EFA, which encompasses KMO, Bartlett's test of sphericity, and Eigenvalue, to validate the correlation among the sub-elements in the study model and ensure the model's credibility.

2.2.2 Population, Sampling, Data Collection Procedures and Rationale

The chosen business entities were classified according to the type of FDI for Vietnamese firms in 2025. The study analysed Vietnamese and foreign-invested firms in key regions such as Northern, Central, and Southern Vietnam, along with adjacent provinces. The non-probability sampling method was subsequently employed for the study, utilizing the class sample to represent the diverse types of investors in Vietnam. The gender, educational attainment, and occupation of the questionnaire respondents were considered in assessing the sample's characteristics. Thus, total sample sizes in scientific research are calibrated to precise units, with a margin of error established at 5% and a confidence level set at 95%, as indicated by <https://www.qualtrics.com/blog/calculating-sample-size/>. The Statistical Package for Social Sciences (SPSS) was employed to analyse the research data. Furthermore, the study will incorporate reliability assessments.

2.2.3 Internal and External Validity

It analyzed prior research to assess the influence of Management Accounting: The Latest Technologies, ChatGPT Capabilities as discussed in Financial & Credit Activity: Problems of Theory &

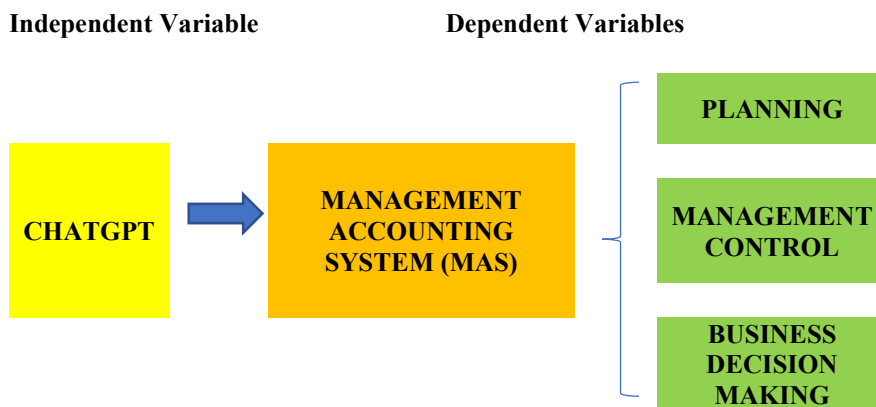


Practice, 1(54) in 2024. We initially analyzed 103 previous occurrences in our literature from 2000 to the present. We have established that, indeed, a limited number of previous studies have been conducted on the same research topic and context as our current investigation in Vietnam.

2.2.4 Research Design

The study design includes one primary dependent variable and one independent variable that form the research framework. Table 01 illustrates the current state of ChatGPT and its impact on the management accounting system (MAS) in corporate planning, management control, and decision-making processes. Furthermore, it substantiates the examination of the correlation between MAS's business assessment and its effective planning, management, and decision-making based on empirical data from ChatGPT at MAS.

Table 01.'s model depicts again the Influence of Management Accounting: The Latest Technologies, ChatGPT Capabilities: An evidence from Vietnam (Shchyrba, 2024)



2.2.5 Study Hypothesis

Table 02. Null Research Hypotheses (Ho)

H01	ChatGPT does not trend setting to improve management accounting efficiency, accuracy, and predictiveness in planning of businesses
H02	ChatGPT does not trend setting to improve management accounting efficiency, accuracy, and predictiveness in controlling of businesses.
H03	ChatGPT does not trend to survey CPAs regarding AI's practical use and management accounting's corporate decision-making issues.

2.2.6 Statistical Analysis

A self-administered questionnaire was utilized to gather quantitative data, requiring employees to evaluate their level of agreement on a 5-point scale ([5] strongly agree; [4] agree; [3] neutral; [2] disagree; [1] strongly disagree). An early exploratory research may utilize a Cronbach's Alpha of 0.6 (Hair, 2009). The scale demonstrates improved dependability, evidenced by an elevated Cronbach's Alpha. The T-test is a statistical instrument that enables the comparison of means between one or two populations in hypothesis testing (Paul, 2008). Additionally, KMO, Bartlett's test of sphericity, and Eigenvalue in exploratory factor analysis are employed to ensure the high quality of the study model.

3. RESULTS, ANALYSIS AND FINDINGS

3.1 Sample Characteristics



The research utilized a nonprobability sample. The study identifies eight characteristics necessary for an individual's integration into the group. The study investigates three independent variables and five dependent factors, emphasizing the impact of ChatGPT on business analysis via management accounting for company planning, management control, and decision-making objectives. Hair et al. (2014) project that at least 50 (10x5) research surveys from practice will be compelling, and 81 online surveys have already undergone experimental analysis. Moreover, it obtained sample statistics. The predominant number of participants were below the age of 30. The bulk of participants possess over than five years of industry experience. The bulk of survey samples on research issues showed that Vietnamese capital predominates in enterprises and organizations. Therefore, we are assured that it will provide adequate data to substantiate the research undertaken here.

Table 03. Description of Researching Objectives

No.	Research Items		Researching %
1	Age of survey subjects	Under 30 years old	62 %
		Over 30 years old	38 %
2	Current duration of employment's background	Less than 5 years of practical experience	29%
		Over 5 years of practical experience	71%
3	Current working position	Management	45%
		Staffs	55%

3.2 Research Variables

Table 04. Description of Research Variables

No	Classification	Researching Questionnaires	References
H011	Planning	ChatGPT analysis can support management accounting tool in the planning process for Human Resources acquisition	(Nabil, 2014; Iryna, 2024)
H012	Planning	ChatGPT analysis can support management accounting tool in the planning process for expenditures	(Nabil, 2014; Iryna, 2024)
H013	Planning	ChatGPT analysis can support management accounting tool in the planning process of production	(Nabil, 2014; Iryna, 2024)
H014	Business Decision	ChatGPT analysis can support management accounting tool in order to choose between business alternatives.	(Nabil, 2014; Iryna, 2024)
H015	Business Decision	ChatGPT analysis can support management accounting tool in order to make long-term investment decisions.	(Nabil, 2014; Iryna, 2024)
H016	Management Control	ChatGPT analysis can support management accounting tool in price fluctuations	(Nabil, 2014; Iryna, 2024)
H017	Management Control	ChatGPT analysis can support management accounting tool in order to analyze market trends	Nabil, 2014; Iryna, 2024)



H18	Management Control	ChatGPT analysis can support management accounting tool to show the effect of calculation business results	Nabil, 2014; Iryna, 2024)
H19	Management Control	ChatGPT analysis can support management accounting tool to show the effect of calculation business results	Nabil, 2014; Iryna, 2024)
H110	Business Decision	ChatGPT analysis can support management accounting tool to show the effect of calculation business results	Nabil, 2014; Iryna, 2024)

3.3 Data Analysis and Findings

3.3.1 Cronbach Alpha Testing

The study is continuing to evaluate its research data by doing an analysis of the reliability of the ten research variables that illustrate the association between ChatGPT and Management Accounting System (MAS) in the context of business planning, management control, and decision making. 0.915 is the value that is supplied for Cronbach's Alpha in the references that are included in Tables 0.05. According to Hair (2009), the research variables contained inside its module are regarded as reliable for the further phases of the inquiry into the matter.

Table 05. Cronbach Alpha Testing for Ho1 (Independent Research Factors)

Table 05.1. Case Processing Summary

	N	%
Cases Valid	81	100.0
Excluded ^a	0	0.0
Total	81	100.0

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

Table 05.2. Reliability Statistics

Cronbach's Alpha	N of Items
.915	10

Table 05.2. Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Ho11	37.0617	32.834	.776	.903
Ho12	37.1358	33.094	.712	.906
Ho13	37.1728	33.295	.604	.912
Ho14	37.2099	33.618	.596	.912
Ho15	37.2963	31.286	.747	.903
Ho16	37.2469	31.788	.695	.907
Ho17	37.1975	32.785	.674	.908
Ho18	37.2593	31.644	.717	.905
Ho19	37.2469	31.538	.672	.908
Ho110	37.1728	32.095	.714	.905

3.3.2 EFA Testing (Dependent Variables)

Table 06.1. KMO's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.	.883
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Bartlett's Test of Sphericity	Approx. Chi- Square df	460.458 45
	Sig.	.000

Table 06.2. Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	5.745	57.446	57.446	5.745	57.446	57.446
2	.821	8.214	65.659			
3	.744	7.439	73.099			
4	.664	6.641	79.740			
5	.531	5.307	85.047			
6	.448	4.481	89.528			
7	.347	3.469	92.997			
8	.295	2.953	95.951			
9	.222	2.221	98.171			
10	.183	1.829	100.000			

Extraction Method: Principal Component Analysis.

Table 06.3 Component Matrix^a

	Component
	1
Ho11	.826
Ho15	.806
Ho18	.780
Ho110	.779
Ho12	.773
Ho16	.760
Ho17	.744
Ho19	.744
Ho13	.678
Ho14	.675

Extraction Method:
Principal Component
Analysis.

a. 1 components extracted.

The study analyzes the effectiveness of its research module with regard to the independent variables that are shown in tables Table 06.1 and Table 06.2 in the sub-conclusion. A KMO of. 883 (more than 0.5), a significance level of.0, and a cumulative proportion of eigenvalues of 57.446 percent (greater than or equal to fifty percent) are all indicated by the findings. As a consequence of this, all of the results that were examined have been validated, which demonstrates that the research module is reliable with regard to the variables that are independent of it. Furthermore, this demonstrates that we should proceed with our work from this point forward.

3.3.3. Mean Testing



The study elucidated the necessity of employing means testing. Their testing outcomes are elaborated in the Descriptive Statistics of Table 07. The average mean consistently surpasses 4.000, indicating that the interviewees' perspectives align with the influence of ChatGPT on MAS's effective aspects and its successful decision-making, management control, and business planning in depth.

Table 07. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Ho11	81	3.00	5.00	4.2716	.70732
Ho12	81	2.00	5.00	4.1975	.73177
Ho13	81	2.00	5.00	4.1605	.81328
Ho14	81	2.00	5.00	4.1235	.78075
Ho15	81	1.00	5.00	4.0370	.90062
Ho16	81	2.00	5.00	4.0864	.89718
Ho17	81	1.00	5.00	4.1358	.80239
Ho18	81	1.00	5.00	4.0741	.89132
Ho19	81	1.00	5.00	4.0864	.95128
Ho110	81	1.00	5.00	4.1605	.84346
Valid N (listwise)	81				

3.3.4. T-One Testing

Additionally, T-One Testing has been utilized in the research to corroborate the precision of its ideas. Upon reviewing the research testing results, with a significant (2-tailed) value of .000 from Table 8.2 of the One-Sample Test, we must conclude that the null research hypotheses, H01, H02, and H03, will be rejected.

Table 8.1. One-Sample Statistics

	N	Mean	Std. Deviation	Std. Error Mean
Ho11	81	4.2716	.70732	.07859
Ho12	81	4.1975	.73177	.08131
Ho13	81	4.1605	.81328	.09036
Ho14	81	4.1235	.78075	.08675
Ho15	81	4.0370	.90062	.10007
Ho16	81	4.0864	.89718	.09969
Ho17	81	4.1358	.80239	.08915
Ho18	81	4.0741	.89132	.09904
Ho19	81	4.0864	.95128	.10570
Ho110	81	4.1605	.84346	.09372

Table 8.2. One-Sample Test

	Test Value = 3.41					
	t	df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper



Ho11	10.963	80	.000	.86160	.7052	1.0180
Ho12	9.686	80	.000	.78753	.6257	.9493
Ho13	8.305	80	.000	.75049	.5707	.9303
Ho14	8.224	80	.000	.71346	.5408	.8861
Ho15	6.266	80	.000	.62704	.4279	.8262
Ho16	6.785	80	.000	.67642	.4780	.8748
Ho17	8.141	80	.000	.72580	.5484	.9032
Ho18	6.705	80	.000	.66407	.4670	.8612
Ho19	6.400	80	.000	.67642	.4661	.8868
Ho110	8.008	80	.000	.75049	.5640	.9370

4. CONCLUSIONS AND RECOMMENDATIONS

4.1 Discussion of Findings

The Cronbach Alpha values for the eight research variables in the study exceed 0.6 (Hair, 2009). Consequently, it undermines the validity of the study's research variables and ultimately impacts the future assessment of the hypotheses. As detailed in Table 8.2, One-Sample Test, the significant (2-tailed) results are determined to be .000. The study can elucidate their research findings by the following specific methodology. The study must reject its null hypotheses H_{01} , H_{02} , and H_{03} . Moreover, EFA testing verifies that the research variable scale employed in the study is both effective and operational. Thus, the utilization of ChatGPT profoundly influences corporate analytic tools based on MAS to enhance business performance (BP) in Business Planning, Management Control, and Business Decision Making within the contemporary Vietnamese industry.

4.2. Recommendations

The research module was able to effectively evaluate the positive impacts of ChatGPT and the outcomes of MAS, such as Business Planning, management control, and decision-making. However, the study was unable to provide a clear explanation of the precise mechanisms by which ChatGPT could improve corporate performance through the implementation of MAS's functions in contemporary Vietnamese businesses. This was a limitation of the study overall. Despite the fact that the module was able to effectively evaluate the beneficial consequences of ChatGPT, this was the result. Therefore, following research ought to concentrate on these issues and demonstrate the application of certain approaches in the application of ChatGPT or other precise AI within small and medium-sized enterprises (SMEs) in the Vietnamese market, as well as in several market environments throughout the world that are comparable.

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