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Bridging Cooperation and Performance: How Management Accounting Systems Mediate Cross-Functional Collaboration

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Abstract

Effective collaboration among different organizational functions, when coupled with management accounting information, is critical for enhancing organizational performance. Yet, research has not fully explained how internal cooperation generates competitive advantage through management accounting systems (MAS). This study examines whether MAS can act as a mechanism that transforms cross-functional collaboration into measurable improvements in organizational outcomes. Using survey data from 186 large firms in Vietnam, the findings reveal that MAS serves as a full mediator between cross-functional cooperation and organizational performance. The study extends current knowledge on the intersection of internal collaboration and management accounting practices, particularly in emerging market contexts.

Keywords: Management accounting systems, Cross-functional collaboration, Organizational performance, Emerging economies, Vietnam

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Introduction

Within organizations, management accounting information—comprising financial and non-financial data used for decision-making—plays a crucial role in facilitating cooperation across departments [1]. Traditional research has explored the relationship between interfirm collaboration and the sharing of management accounting information, reflecting the importance of such information in managing cooperative relationships between organizations [2-5].

Prior studies suggest that management accounting information can enhance interfirm collaboration by resolving conflicts, supporting integrative problem-solving, and enabling cooperative behaviors [6]. By providing timely and accurate data, management accounting information facilitates the planning and control of joint activities [7]. For instance, in supply-chain contexts, cost-accounting information aids in analysis and negotiation between buyers and sellers, fostering collaboration [6]. Interfirm cost-management practices, such as target costing and quality–function–price trade-offs, can also strengthen trust and resource commitment among partners [7, 8]. Sharing interorganizational cost data, such as activity-based costing information, further supports supply-chain decision-making [2], improving supplier relationship satisfaction and reinforcing cooperative behaviors [1, 5].

In contrast, research on the relationship between management accounting practices and cross-functional cooperation within a firm remains limited. Studies on activity-based costing and enterprise resource planning (ERP) systems indicate that implementing such systems requires strong interdepartmental communication and teamwork [9]. Effective MAS usage relies

heavily on cross-functional collaboration, as insufficient cooperation can lead to information opacity, distortion, and poor decision-making, undermining system effectiveness [10, 11].

While cross-functional collaboration has been examined extensively in marketing [12, 13] and new product development, its implications for accounting remain underexplored [14]. Although prior studies have investigated the impact of MAS on organizational performance in transitional economies [13], few have examined how departments can utilize management accounting information collaboratively to drive positive outcomes. Drawing on social capital theory [15] and the resource-based view of the firm [16], this study proposes a mediation model to test whether MAS mediates the effect of cross-functional cooperation on organizational performance. This approach not only revalidates the MAS-performance relationship identified in Nguyen [13] but also expands the understanding of MAS antecedents in the context of interdepartmental collaboration. Consequently, the study addresses a gap in management accounting research concerning cross-functional cooperation.

The paper is structured as follows: the next section presents the proposed research model and hypotheses, followed by details on data collection, research design, sampling, and analysis. The results are then discussed, concluding with the study's theoretical and managerial implications and final conclusions.

Theoretical Framework and Hypotheses Development

Cross-Functional cooperation and management accounting systems (MAS)

The link between cross-functional cooperation and the use of management accounting systems (MAS) can be understood by considering how knowledge integration across departments supports accounting practices. Wouters and Roijmans [11] suggest that effective performance-measurement systems rely on input from multiple functions, including finance, accounting, IT, and operational staff. Integrating this diverse knowledge is essential for designing MAS that meet the practical needs of the organization. Therefore, cross-departmental collaboration serves as a foundation for improving and utilizing MAS effectively.

Social capital theory offers another perspective on this relationship. Social capital refers to the advantages organizations gain from their social networks and interactions [17] and includes three dimensions: structural, relational, and cognitive [18]. The structural dimension highlights how networks and interactions facilitate information flow and organizational learning [19]. The relational dimension emphasizes trust, norms, and strong interdepartmental relationships that help integrate knowledge across functions [20]. The cognitive dimension involves shared understanding and common language that allow different departments to coordinate and communicate effectively [20].

Cross-functional cooperation captures all three aspects of social capital. Its structural and relational dimensions are reflected in frequent communication, strong ties between teams, informal interactions, and cohesive relationships [21]. The cognitive dimension emerges from collaborative problem-solving and shared perspectives across departments.

These dynamics suggest that cross-functional cooperation can enhance four important characteristics of MAS: scope, timeliness, integration, and aggregation [22]. Structural and relational aspects of cooperation help expand the coverage and speed of information sharing, while cognitive aspects promote the integration and synthesis of accounting data.

To ensure MAS function effectively, organizations must implement mechanisms for sharing knowledge across departments. Since operational, cost-management, and information-system knowledge is often distributed, high levels of cooperation—both in terms of ability and intensity—are crucial for promoting MAS usage [11, 23]. Based on this reasoning, the study proposes the following hypotheses:

Hypothesis 1: Greater cross-functional cooperation capability positively influences MAS usage.
Hypothesis 2: Higher cross-functional cooperation intensity positively influences MAS usage.

Management accounting systems and organizational performance

Management accounting systems (MAS) serve as tools that can influence both managerial decision-making and employee behavior. By providing timely and relevant information, MAS helps managers reduce uncertainty in their decisions and better allocate resources, which ultimately enhances organizational outcomes [24-26]. Moreover, the monitoring, evaluation, and reward functions enabled by MAS can shape employee actions, reinforcing behaviors that align with organizational objectives. This decision-guiding role makes MAS a key instrument in improving overall performance.

The resource-based view (RBV) further clarifies why MAS contributes to competitive advantage. According to RBV, firms gain a sustainable edge by leveraging resources that are valuable, rare, difficult to imitate, and non-substitutable (VRIN) [16, 27]. Since MAS design is contingent on firm-specific conditions such as organizational structure, market dynamics, technological capabilities, strategy, and size, these systems are uniquely tailored and challenging for competitors to replicate [13, 28, 29]. Additionally, MAS allows for the collection and integration of operational and market information across departments, which can then be transformed into knowledge through organizational learning processes. This newly acquired knowledge is a strategic asset, enabling firms to make informed decisions and enhancing performance [30, 31]. Based on these considerations, we hypothesize:

Hypothesis 3: The use of MAS positively impacts organizational performance.

MAS as a Mediator

Cross-functional collaboration has been linked to several performance benefits, including effective new-product development (Ernst *et al.*, 2010; Gemser & Leenders, 2011; Song *et al.*, 1997), smoother supply-chain operations (Eng, 2006), and higher overall firm performance (Nguyen *et al.*, 2018). Despite this, research has not fully explored the mechanism through which MAS enables these benefits. We propose that MAS acts as a mediator, translating cross-functional cooperation into measurable performance improvements. Strong coordination and knowledge sharing across departments foster effective MAS usage, which then contributes to decision-making, planning, and resource management that elevate organizational outcomes. Accordingly, we formulate the following hypotheses:

Hypothesis 4a: MAS mediates the relationship between cross-functional cooperative capability and organizational performance.

Hypothesis 4b: MAS mediates the relationship between cross-functional cooperative intensity and organizational performance.

The theoretical framework and proposed hypotheses are summarized in **Figure 1**.

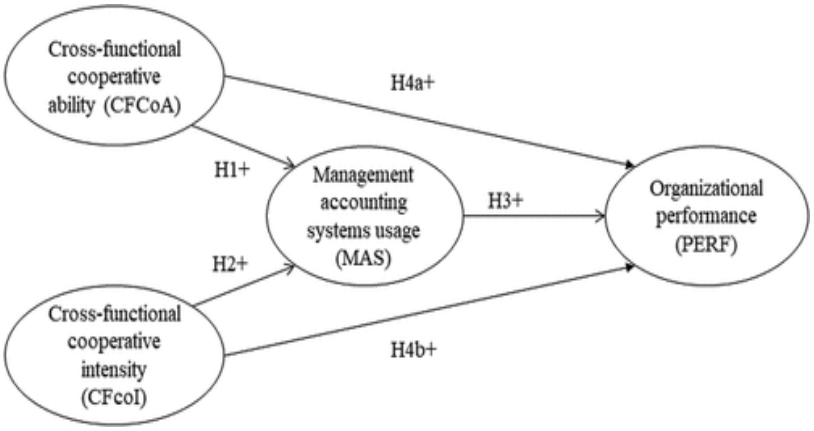

Figure 1. Proposed model

Methodology

Sampling

The present research was carried out in Vietnam, an emerging-market economy, focusing on a dataset of 186 large enterprises. The criteria for selecting respondents were: (1) managers at mid-level or top-level positions, (2) employed within large Vietnamese business organizations, and (3) possessing a minimum of two years of experience in their current organization. The sampling frame was constructed using LinkedIn email addresses of managers in Vietnamese firms, collected through professional networks.

Following Brislin's (1970) guidelines, the survey instrument was initially developed in English and then translated into Vietnamese using a forward- and back-translation procedure to ensure accuracy. The questionnaire underwent a pilot test prior to distribution. Surveys were sent via SurveyMonkey to potential respondents' email addresses. Out of 5,211 emails dispatched, 495 completed surveys were returned after two follow-up reminders sent at two-week intervals. Responses were screened to exclude incomplete submissions (225), individuals from small firms (45), and those with less than two years of experience in their current organization (39). This process resulted in a final dataset of 186 firms, yielding a net response rate of 3.6%. To account for the relatively low response rate, non-response bias was assessed for all main variables in the model following the approach of Armstrong and Overton [32], and no significant bias was detected.

Table 1 summarizes the demographic characteristics of the final sample. Among respondents, 15.6% held top management positions, with the remainder in mid-level managerial roles. Regarding firm size, 74.3% reported total assets exceeding VND 200 billion, and 66.7% employed more than 200 full-time-equivalent staff. Industry-wise, 43.0% of firms operated in the service sector, 34.9% in trading, and 22.0% in manufacturing. This distribution aligns closely with Vietnam's industrial structure, where the service sector accounted for approximately 41.3% of GDP in 2018 [33].

Table 1. Profiles of sample firms and respondents (n = 186)

Demographic information	Categories	Frequency	(%)
Industry type	Manufacturing	41	22.0
	Trading	65	34.9
	Service	80	43.0
Ownership	With foreign capital	120	64.5

	Without foreign capital	66	35.5
Firm size in terms of total assets (in VND billion)	Less than 100	27	14.5
	101–200	21	11.3
	201–500	28	15.1
	501–1,000	31	16.7
	More than 1,000	79	42.5
Firm size in terms of full-time employees)	Less than 200	62	33.3
	200–500	42	22.6
	501–1,000	29	15.6
	1,001–5,000	27	14.5
	5,001–10,000	15	8.1
	More than 10,000	11	5.9
Management level	Top-level manager	29	15.6
	Mid-level manager	157	84.4
Work area	Marketing	28	15.1
	Finance/accounting	20	10.8
	R&D	17	9.1
	Sales	45	24.2
	Production	28	15.1
	Others	48	25.8

Scales

In this study, measurement instruments were adapted from existing literature to ensure validity. Cross-functional cooperation was evaluated through two dimensions: cooperative ability and cooperative intensity, drawing on scales developed by Bendig *et al.* [21] and Luo *et al.* [12] The usage of management accounting systems (MAS) was captured with 15 items on a Likert scale, grouped into four dimensions: scope, timeliness, aggregation, and integration. This measurement approach originates from Chenhall and Morris [22] and has been widely applied in accounting research (e.g., Gul [34]; Ismail & King [35]; Nguyen [13]). Firm performance was measured with six items using a seven-point Likert scale, based on the methodology of Calantone *et al.* [36], where respondents assessed their company's performance against key competitors over the preceding three years. Additionally, to account for factors that might influence organizational performance, we controlled for firm ownership (1 = foreign-invested, 2 = domestically owned), firm size (total assets and number of full-time employees), and firm age, consistent with prior studies (e.g., Baker & Sinkula [37]). An overview of all measurement scales used in this research is presented in **Table 2**.

Table 2. Scale items and latent variable evaluation

Construct and Items	Loading	t-test
Cross-functional collaboration		
Cross-functional collaboration capability (CR = 0.93; AVE = 0.70) — In interdepartmental exchanges, our departments demonstrate strong capabilities to:		
Detect novel and valuable market insights shared by other departments	0.76	20.87
Comprehend novel and valuable market insights shared by other departments	0.83	31.09
Appreciate novel and valuable market insights shared by other departments	0.84	23.53
Integrate novel and valuable market insights shared by other departments	0.87	30.09
Utilize novel and valuable market insights shared by other departments	0.87	42.72
Leverage novel and valuable market insights shared by other departments	0.82	27.27
Cross-functional collaboration intensity (CR = 0.92; AVE = 0.66)		
Departments in our organization engage in frequent communication exchanges	0.77	19.93
All departments regularly convene to address shared challenges	0.82	29.58
Marketing staff maintain strong connections with personnel in other departments	0.82	27.18
Our interdepartmental relationships are mutually rewarding and tightly knit	0.83	26.31
We anticipate that our robust interdepartmental social bonds will persist well into the future	0.81	21.09
Informal interactions between staff from different departments are highly active	0.81	24.89
MAS utilization		
Scope (CR = 0.92; AVE = 0.75)		
Data concerning potential future occurrences (if past data is most relevant to your requirements, select the lower scale value)	0.84	28.95
Non-financial data pertaining to production and market aspects, such as growth-share metrics (if financial data is most relevant to your requirements, select the lower scale value)	0.90	49.96
Non-economic data, including customer feedback, stakeholder relations, government and consumer group sentiments, and competitive risks	0.91	51.46
Data on broad external factors affecting the organization, such as economic trends, demographic changes, and technological advancements	0.88	44.09

Timeliness (CR = 0.93; AVE = 0.77)		
Requested data is delivered immediately upon submission	0.89	60.52
Data is automatically provided upon entry into systems or completion of processing	0.90	56.40
No lag exists between an event and the reporting of related data to you	0.85	22.98
Reports are delivered on a consistent, periodic schedule (e.g., daily or weekly)	0.81	25.45
Aggregation (CR = 0.93; AVE = 0.82)		
Data formatted to support what-if scenario analysis	0.89	45.21
Data showing event impacts across specific time frames (e.g., monthly, quarterly, or annual overviews, trends, and comparisons)	0.91	63.27
Data structured for use in decision-making models (e.g., discounted cash flow or marginal analysis)	0.88	32.76
Integration (CR = 0.88; AVE = 0.65)		
Cost and pricing details across departments within your business unit	0.69	13.39
Clearly defined targets for every task in all sections of your department	0.82	24.53
Data on how your decisions affect the performance of other departments	0.83	26.45
Data regarding the effects of your decisions across the business unit and the impact of others' decisions on your responsibility area	0.80	19.02
Organizational performance (CR = 0.96; AVE = 0.79)		
Market share	0.81	16.58
Customer satisfaction	0.90	57.33
Customer retention	0.89	49.61
Sales growth	0.92	71.33
Sales revenue	0.92	55.45
Overall profitability	0.87	33.79

Assessment of measurement scales

Table 2 provides an overview of the survey items and their evaluation for the latent constructs. The indicator loadings for all constructs ranged between 0.69 and 0.92, comfortably exceeding the recommended threshold of 0.50 [38], and the corresponding t-values (13.39–71.33) were all statistically significant at the 0.05 level. Reliability tests showed composite reliability scores from 0.88 to 0.96, confirming strong internal consistency across the measures. Additionally, the average variance extracted (AVE) values ranged from 0.65 to 0.82, surpassing the minimum acceptable level of 0.50, which demonstrates good convergent validity. These outcomes suggest that the instruments used to measure the constructs are both valid and reliable.

To verify discriminant validity, the approach suggested by Fornell and Larcker [39] was applied. As illustrated in **Table 3**, the square roots of the AVE for each construct (0.81–0.90) were higher than the correlations with other constructs (0.31–0.78), indicating that each construct is empirically distinct. Multicollinearity was also assessed through variance inflation factor (VIF) values for each independent variable [40]. Values ranged from 1.00 to 1.51, far below the commonly cited threshold of 10 [41], confirming that multicollinearity does not pose a problem in the proposed model.

Table 3. Measurement model validity

	1____	2____	3____	4____	5____	6____	7____
Panel A: discriminant analysis							
1. Cross-functional cooperative ability	*0.84*						
2. Cross-functional cooperative intensity	0.74**	*0.81*					
3. Scope (MAS)	0.31**	0.36**	*0.87*				
4. Timeliness (MAS)	0.48**	0.49**	0.68**	*0.88*			
5. Aggregation (MAS)	0.40**	0.41**	0.59**	0.75**	*0.90*		
6. Integration (MAS)	0.39**	0.43**	0.61**	0.72**	0.78**	*0.81*	
7. Organizational performance	0.33**	0.35**	0.46**	0.54**	0.49**	0.60**	*0.89*
Panel B: statistics							
Mean	3.49	3.56	3.63	4.09	4.16	4.00	4.91
Minimum	1.33	1.17	0.00	1.00	0.00	0.00	1.00
Maximum	5.00	5.00	6.00	6.00	6.00	6.00	7.00
Standard deviation	0.77	0.82	1.43	1.24	1.18	1.23	1.17

Panel A: MAS, Management accounting systems usage; Square root of AVE (italic diagonal); Correlations between variables (off-diagonal). *, ** Correlation is significant at the 5 and 1 per cent levels respectively (two-tailed *t*-test).

Analytical strategy

To test the proposed framework, we applied partial least squares structural equation modeling (PLS-SEM) through SmartPLS 3. This approach was preferred over conventional covariance-based SEM (CB-SEM) because it emphasizes explaining variance in the dependent constructs and tends to provide greater statistical power with smaller datasets [42]. PLS-SEM is particularly well-suited when sample sizes are moderate, allowing for reliable estimation of model parameters.

The study's sample included 186 firms, exceeding the minimum size recommended for PLS-SEM, which is generally ten times the largest number of predictive paths pointing to a single construct. PLS-SEM is widely recognized in management accounting research for its ability to handle complex models involving multiple latent variables [43, 44].

Results and Interpretation

We began by assessing model fit using the standardized root mean square residual (SRMR), which fell below the 0.08 threshold, indicating an acceptable representation of the data by the model [45].

Three separate models were examined. Model 1 incorporated MAS use as a mediator between cross-functional cooperation and organizational performance, whereas Models 2 and 3 evaluated the direct impacts of cross-functional cooperative ability and cross-functional cooperative intensity on organizational performance without considering MAS. Adjusted R^2 values for the models ranged from 0.12 to 0.37, indicating that the models explained a meaningful portion of variance.

Analysis revealed that both cross-functional cooperative ability and cooperative intensity significantly predicted MAS use, with t-values of 2.22 and 4.05, respectively. These results support Hypotheses 1 and 2, reinforcing prior findings that collaboration across departments is a key driver of effective accounting information utilization [46].

Additionally, Hypothesis 3, suggesting that MAS use positively affects organizational performance, was supported. The path coefficient was strongly positive and statistically significant (t = 7.52), implying that management accounting systems with broad scope, timely reporting, integrated processes, and aggregated data enhance decision-making and overall firm performance [13, 47].

Table 4. Findings of PLS-SEM analysis for the proposed model

		Model 1 (with MAS as mediating variable)				Model 2		Model 3	
Hypothesis	Dependent variable	MAS		PERF		PERF		PERF	
		β	*t*-value	*β*	*t*-value	*β*	*t*-value	*B*	*t*-value
H1, H4a	CFCoA	0.21	2.16**	0.04	0.38	0.36	5.85***		
H2, H4b	CFCoI	0.33	3.71***	0.09	0.84			0.40	6.19***
H3	MAS			0.54	7.52***				
	Control variables								
	Ownership			(0.05)	0.77	(0.05)	0.63	(0.06)	0.85
	Firm size (assets)			0.02	0.22	0.01	0.14	0.01	0.06
	Firm size (employees)			0.14	1.94*	0.17	1.99**	0.18	2.14**
	Firm age			(0.02)	0.35	(0.03)	0.44	(0.05)	0.78
Adjusted R^2		0.25		0.37		0.12		0.15	

Exploring MAS as a Mediator

This study investigated whether the utilization of management accounting systems (MAS) mediates the link between cross-functional cooperation—specifically, cooperative ability (CFCoA) and cooperative intensity (CFCoI)—and organizational performance (PERF). Initially, we examined the direct influence of CFCoA and CFCoI on PERF without including MAS. The results revealed significant positive effects, with path coefficients of 0.36 and 0.40, and t-values of 5.85 and 6.19, respectively.

When MAS was introduced as a mediating factor, the direct paths from CFCoA and CFCoI to PERF became statistically insignificant ($\beta = 0.38$ and 0.84), indicating full mediation. This suggests that MAS serves as the channel through which interdepartmental collaboration contributes to enhanced organizational outcomes.

To further validate this mediating effect, we applied a bootstrapping procedure in SPSS using 5,000 resamples at a 95% confidence level. The indirect effect of CFCoA on PERF via MAS was significant ($\beta = 0.41$, $p < 0.05$; CI = 0.26–0.60), whereas the direct effect was not ($p = 0.40$). The Sobel test (5.49, $p < 0.01$) confirmed the mediation. Similarly, CFCoI had a significant indirect effect through MAS ($\beta = 0.39$, $p < 0.05$; CI = 0.26–0.57), with a non-significant direct path ($p = 0.28$) and Sobel statistic of 5.60 ($p < 0.01$). These findings support the role of MAS as a key mechanism linking cross-functional cooperation to performance.

Considering that data were collected at a single point in time from one source, potential common method bias was addressed using a marker-variable technique. The item "Are you confident in using a computer?" was used as a control, and the mean correlation change (0.13, $p = 0.24$) indicated that common method bias did not significantly influence the results.

Practical and Theoretical Implications

Our results extend the understanding of management accounting in transitional economies. They highlight that cross-functional collaboration promotes the use of MAS, which in turn boosts organizational performance. Rather than having a direct impact, cooperative interdepartmental behaviors enhance performance indirectly by increasing the effectiveness of MAS in terms of information scope, timeliness, aggregation, and integration.

These outcomes are consistent with social capital theory and the resource-based view, emphasizing that trust, knowledge sharing, communication, and relationships across departments indirectly drive performance by enabling more effective use of management accounting information.

From a managerial standpoint, organizations should encourage cross-functional collaboration while simultaneously fostering effective MAS use. For emerging markets, such as Vietnam, the strategic deployment of MAS can amplify the benefits of interdepartmental cooperation. Additionally, factors like organizational structure, competitive environment, and strategic priorities may influence MAS adoption and effectiveness and should be considered in planning.

Study Limitations and Directions for Future Research

Several limitations should be noted. First, the cross-sectional and self-reported design limits causal interpretation. Longitudinal or experimental studies could better establish causal relationships, particularly between cross-functional cooperation and MAS utilization. Second, reliance on subjective performance measures constrains result robustness. Future research should incorporate objective performance data, such as financial statements or operational metrics, to strengthen the validity of findings.

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