

DISCLOSURE OF ENVIRONMENTAL ACCOUNTING INFORMATION AT BUSINESS ENTERPRISES IN THE HOTEL SECTOR: CASE STUDY IN VIETNAM

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Abstract: This study aims to evaluate the factors affecting the level of environmental accounting information disclosure based on the perceived level of hotel managers. The author has relied on previous studies, especially primary data access studies, to assess managers' feelings about the issue of environmental accounting disclosure. Data was collected from managers at 216 companies operating in the hospitality sector. Quantitative research methods are used to explore the influencing factors and assess the degree of influence of each factor on environmental accounting information disclosure. The results show that the disclosure of environmental accounting information is influenced by the following factors: managers' viewpoints, legal regulations, profitability, business size and pressure from society. From there, the authors make recommendations to improve environmental accounting for companies doing business in the hotel sector in Vietnam, increasing the company's competitiveness in the context of global integration.

Key words: information disclosure, environmental accounting, hotel, Vietnam

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INTRODUCTION

In recent years, with the trend of globalization, international economic integration and trade liberalization, global environmental issues have become increasingly complicated. Facing those challenges, businesses in the world today have been showing the top priority for environmental issues in parallel with the goal of effective business and profit maximization. In addition, proactively disclose environmental accounting information through Annual Report or Sustainable Development Report in order to clearly demonstrate corporate social responsibility in the face of urgent human problems. It is from here that stable and strong development needs to pay special attention to responsibility for the environment and society in addition to the goal of making profit, towards the implementation of the green growth strategy, ensure the sustainable development of the business. This trend may be directly related to the voluntary standardization of the Global Reporting Initiative (GRI) (Kolk, 2010; Vormedal and Ruud, 2009).

Tourism has always been one of the top revenue-generating industries in Vietnam's economic structure. The tourism industry develops in a number of big cities: Da Nang, Hai Phong, Thanh Hoa, and Nha Trang. Besides the positive aspects of economic efficiency, the tourism industry also brings some environmental impacts in terms of issues such as plastic waste, water pollution (Chan and Lam, 2001). However, the accounting for measuring the environmental impacts of these hotel businesses has not really developed in Vietnam. Environmental management accounting is the process of managing economic performance and environmental performance through the development and application of an accounting system appropriate to environmental issues. Restaurant and hotel business is a "smokeless" industry with great potential for development. Understanding this, managers in this field have well implemented environmental and social issues that will bring benefits to business, the environment and the community, from saving energy to the environment. quality to the environmental protection at the destination. At enterprises doing business in the field of restaurant and hotel services, the accounting system only focuses on disclosing information to the outside, that is, performing the function of financial accounting, not yet aware of Supported by management accounting, especially environmental accounting. This is an issue that businesses need to pay attention to and implement in order for management accounting to become an effective management tool of the business, thereby, properly assessing the current status of environmental accounting in hotel service businesses, offer solutions to apply environmental accounting in these businesses.

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LITERATURE REVIEW

In the world, there have been many studies on the issue of environmental accounting information disclosure in general and in the hotel business in particular. Deegan and Gordon (1996) conducted research on disclosure of information related to the environment of large economic groups in Australia and achieved three objectives. Firstly, research shows that operating companies only disclose information related to the environment in favor of their company, while hiding negative information. Second, the disclosure of environmental information is carried out in the direction of increasing quality and transparency in the reports from 1980 to 1991, the main reason comes from the concerns of the parties related to growing environmental problems. Finally, using a survey questionnaire for environmental disclosure advocacy groups, the results show that this company's environmental disclosure is associated with environmental advocacy groups in each specific industry. Singhvi and Desai (1971); Cerf (1961) suggested that there is a positive relationship between profitability factors, firm size and the number of shareholders to the disclosure of information in the annual report. Cooke (1992) demonstrated that industry group factors, listing status, and company size have an impact on voluntary and mandatory disclosure of information at enterprises in Japan. Owusu - Ansah (1998) showed that there is a positive relationship between the level of mandatory disclosure of the company and the structural factors of equity, firm size, firm age, profitability and multinational links when studying at businesses in Zimbabwe.

Chau and Gray (2002) show that rights and ownership ratio have a positive impact on voluntary disclosure in listed companies in Hong Kong and Singapore. Family firms do not disclose as much information above the required threshold as firms with more diversified ownership. Ismail and Ibrahim (2008) found that only about 85% of the 60 or so companies paid attention and voluntarily announced their company in Jordan. Research results show that companies with the lower the government's capital contribution ratio, the higher the level of information disclosure and vice versa; enterprise size factor positively affects information disclosure; companies operating in the manufacturing sector tend to disclose more information than those operating in the service business. Environmental accounting is a term that appeared very early in the 1970s, but it was not until the 1990s that environmental accounting began to have research done. Hopwood (2009) commented that the research on environmental accounting often revolves around the topics of research on theories related to environmental accounting, studies on environmental accounting practices, applications applying environmental accounting practices in a specific field, factors affecting the implementation of environmental accounting and factors affecting the level of environmental accounting information disclosure. The above issues are all issues that already require more research, and these needs will increase in the coming years. Islam and Deegan (2010) pointed out that environmental and social disclosure is a problem for developing countries; This is a future research direction to be determined. Buniamin (2010) mentioned that business organizations are facing pressure from society on the issue of environmental and social information disclosure. The results show that only 28% of companies report environmental and social information in their annual reports; companies with large scale and operating in environmentally sensitive fields have published more information and the quality of published information is also higher than the other group.

Kabir (2012) has shown that very few companies disclose information about corporate social responsibility in corporate reports in Swaziland. However, the study shows that there is an increasing trend in environmental and social disclosure in companies between 2007 and 2008. Hackston and Milne (1996) has shown that all four factors are enterprise size, the country in which the enterprise provides reports, profitability and business characteristics, all of which affect more or less environmental disclosure. and society at businesses in New Zealand.

Wachira (2014) has shown that as technological factors tend to affect environmental accounting performance but only to a very low extent, the main factors affecting environmental accounting performance in Nairobi, Kenya it's compliance costs, environmental strategies and financial performance. Enterprise size and number of years of operation are two factors that do not affect the practice of environmental management accounting. Hasan and Hosain (2015) conducted a study on the factors affecting the level of information disclosure in two forms: compulsory and voluntary on environment and society of enterprises listed on Dhaka stock exchange in Bangladesh. The results show that firm size in terms of assets and type of activity has a positive impact on the level of voluntary disclosure. Besides, profitability factors and firm age did not show any impact on voluntary disclosure. For the case of mandatory information disclosure, most enterprises do not meet, age of enterprises and type of operation are decisive factors for mandatory information disclosure. Meanwhile, the factors that have no relationship with the mandatory disclosure are the size of the business in terms of assets and revenue along with the profitability factor. Yang and Liang (2017) conducted a study on the factors affecting the level of environmental accounting information disclosure for companies listed on the Shanghai Stock Exchange in the printing and paper industry in the period 2013 – 2015.

The analysis results show that the factors that positively affect the level of environmental accounting information disclosure are company size, ISO 14001 certification. In contrast, the liability factor and ability profitability has a negative impact on the level of environmental accounting information disclosure, the remaining two factors are the ratio of tradable shares and growth opportunities. Nguyen Thi Hang Nga (2018) clearly shows the factors affecting the implementation of environmental management accounting in enterprises operating in the manufacturing sector in the southern provinces. The study has synthesized the relevant background theory from previous outstanding studies, thereby adding factors affecting the implementation of environmental management accounting into its model in its research. The novelty of this work is that it has adopted two contingent and institutional theories to carry out factor analysis in two different contexts, namely the social context and the organizational context, and has analyzed the factors that have an intermediate and indirect influence on the implementation of environmental management accounting in enterprises. Although in the world today, there are still many disagreements about the factors affecting the

implementation of environmental management accounting in enterprises, but this study has tried very hard to be able to build the scales, The factors in our model are unique, typical in the research context in Vietnam.

Particularly for the hotel business, there have also been some outstanding studies done. Brown (1996) has shown that although companies operating in the hospitality sector have adopted an environmental policy, they are generally not proactive in taking a proactive approach to environmental and social disclosure. Environmental concerns have resulted in some hotel companies adopting an environmental policy; they wait for a more specific guidance to implement policies related to the environment. Chan and Lam (2001) calculated the amount of plastic waste that hotels in Hong Kong have released into the environment and forecast that this amount of waste will increase very quickly, it is necessary to have a solution to manage environmental problems. School in the hotel business.

Rustico (2013) surveyed the level of awareness of companies in Bacolod city about implementing environmental accounting and concluded that these companies need specific guidance to be able to do this. This means that a system of relevant legal regulations is needed; required by the government for these companies to practice environmental accounting. Chan (2005) conducted research in hotels in Hong Kong and concluded that hotel managers need to focus on reducing the environmental impact of their business processes by minimizing the amount of waste, energy consumption, minimizing the use of water and short solid waste released into the environment too much. Janković and Krivačić (2014) based on reviews of previous articles to conduct research on the development of environmental accounting practices of hotels. Research results indicate that it is necessary to measure and calculate environmental costs in the hotel business in order to optimize it; hotel companies must disclose information related to environmental accounting and environmental indicators affecting stakeholders; Managers play a very important role in the publication of environmental accounting reports at these companies. Saleh et al. (2018) conducted a study on the feasibility of using environmental accounting in hotels of Aqaba Special Economic Zone, the results showed that hotels belong to Aqaba Special Economic Zone Management Board, facing difficulties and obstacles in the implementation of environmental accounting due to factors related to legal regulations, qualifications of accountants, managers' awareness of environmental issues and factors related to environmental accounting in hotel. Saleh and Jawabreh (2020) examined the level of environmental awareness of two managers in the management of tourism and hotel companies listed on the Amman stock exchange and other companies. investment in this area. The results show that there is a good level of environmental awareness among the leaders of the companies. Moreover, although there are legal regulations on the issue of publishing environmental accounting reports, these companies have not been able to fully implement them due to the lack of qualified accountants. In Vietnam, some authors have embarked on research in this field.

Vu Huong (2018) mentioned environmental management in the hotel business. The author analyzed and proposed solutions to strengthen environmental management in the hotel business through the following specific contents: management of energy use; water use management issues; wastewater management issues; waste management issues; chemical management issues; environmentally friendly shopping. Tran Phuong (2020) mentioned the hotel service business as a potential smokeless industry. Doing well on environmental issues will bring benefits to business, the environment and the community from saving energy to ensuring the environment at the destination. Using environmental management accounting is considered an effective solution to help businesses achieve two goals, which are profit and sustainable development. The article discusses the current status of environmental management accounting in hotel service businesses in Nam Dinh province. On that basis, propose a number of solutions to promote and improve environmental management accounting in these enterprises. Ngo Thi and Mai Thi (2019) mentioned that environmental management accounting is considered an effective solution to help businesses achieve 2 goals, which are profit and sustainable development (ie. both economic benefits and environmental protection). However, in Vietnam, the application of environmental management accounting has not been implemented much, especially in the field of service business. The article analyzes the characteristics of the service industry and proposes solutions to implement environmental management accounting in restaurant and hotel businesses in Da Nang city.

Research papers on environmental accounting or sustainable development reporting in developing countries mainly focus on the motivations for the application of environmental accounting or sustainable development reporting and the determinants related to the issue. this (Islam and Deegan, 2008; Liu and Albusozhi, 2009; Amran and Haniffa, 2011; Baje et al., 2020). Studies on the publication of environmental accounting reports or sustainable development reports can use a quantitative approach (Liu and Anbumozhi, 2009; Orazalin and Mahmood, 2019) or a qualitative approach (De Villiers, 1999; Belal and Owen, 2007; Momin and Parker, 2013; Ismaeel and Zakaria, 2020). Quantitative studies apply content analysis to indirectly explore the drivers of adoption and publication of sustainable development reports (Haniffa and Cooke, 2005; Khan et al., 2013; Wuttichindanon, 2017; Mudiyansele, 2018). On the other hand, qualitative studies use questionnaires and interviews, and directly explore management motivations for environmental accounting reporting (Belal and Owen, 2007; Zhao and Patten, 2016; Joudeh et al., 2018). The strength of the quantitative approach is that the measurement of environmental accounting statement disclosure through content analysis is well established and is generally objective and verifiable (Hahn and Kühnen, 2013; Dienes et al., 2016; Ali et al., 2017). Furthermore, the determinants of environmental accounting reporting are often investigated, such as company size, financial leverage, and corporate governance, which can be easily quantified and verified. do are extracted from audited financial statements (Kouloukoui et al., 2019; Orazalin and Mahmood, 2019). However, while it cannot be quantified, such determinants will likely need to be assessed against the managers' own perceptions of the business. Therefore, according to Belal and Momin (2009), such studies provide a direct explanation for the reasons why managers adopt and publish environmental accounting and sustainable development reports. The main advantage of

qualitative studies that mainly focus on managers' perceptions (De Villiers, 1999; Mitchell and Hill, 2009; Belal and Cooper, 2011; Ismaeel and Zakaria, 2020) is that they provide explanations directly about the motivation for applying and publishing environmental accounting and sustainable development reports. De Villiers (1999) suggests that the best method for determining someone's motivation is to ask what this is, like any necessary, alternative method, including guesswork. Although de Villiers (1999) acknowledges that asking someone may not always yield an honest answer and that there is an element of risk that the real motive is not given, he believes that the Asking the incumbent remains the most direct, highly independent approach to determining real motives. However, studies on manager perception also have some limitations, mainly related to the small number of interview questions or answers (De Villiers, 1999; Belal and Cooper, 2011). The main research object of this article is hotel enterprises in Vietnam, most of them are not listed on the stock market and do not have the habit of disclosing environmental accounting information. Therefore, the authors choose the method of building an approach survey based on the assessment of managers' feelings on this issue. This study aims to measure the influence of factors on the disclosure of environmental accounting information in hotel businesses in Vietnam from the perspective of managers. The study develops the following hypotheses:

- H1:** Firm size has a positive (+) effect on environmental accounting information disclosure
- H2:** Legal regulations have a positive (+) impact on the disclosure of environmental accounting information
- H3:** Manager's opinion has a positive (+) impact on environmental accounting information disclosure
- H4:** Profitability has a positive (+) effect on the disclosure of environmental accounting information
- H5:** Equity characteristics have a positive (+) impact on environmental accounting disclosure
- H6:** Social pressure has a positive (+) impact on the disclosure of environmental accounting information

METHODS

The article uses mixed research methods, qualitative research methods are used to identify influencing factors based on previous studies, the highlight here is that the author uses interview techniques. experts to develop questions in the survey aimed at using primary data to assess the feelings of managers about the issue of environmental accounting report publication. There have been many authors using different scales but have shared the view that firm size affects the publication of sustainable development reports, which are case studies such as (Said et al., 2009; Tauringana, 2020); Dilling, 2010; Tagesson et al., 2009). The manager's perspective factor is built based on the studies of Healy and Palepu (2001); De Villiers (2003). De Villiers (1999, 2003); Tauringana (2020) has suggested that regulatory factors have an influence on the disclosure of environmental accounting information. In the studies of Jennifer Ho and Taylor (2007); Trotman and Bradley (1981); Gamerschlag et al. (2011); Branco and Rodrigues (2008), although using different observations, share the same view that profitability will promote publication. The data is collected through the survey sent by email and collected in person. To get good data to examine, senior managers including the board of directors and chief accountants were asked to complete a survey. Besides, SPSS 20 software was used to process the model.

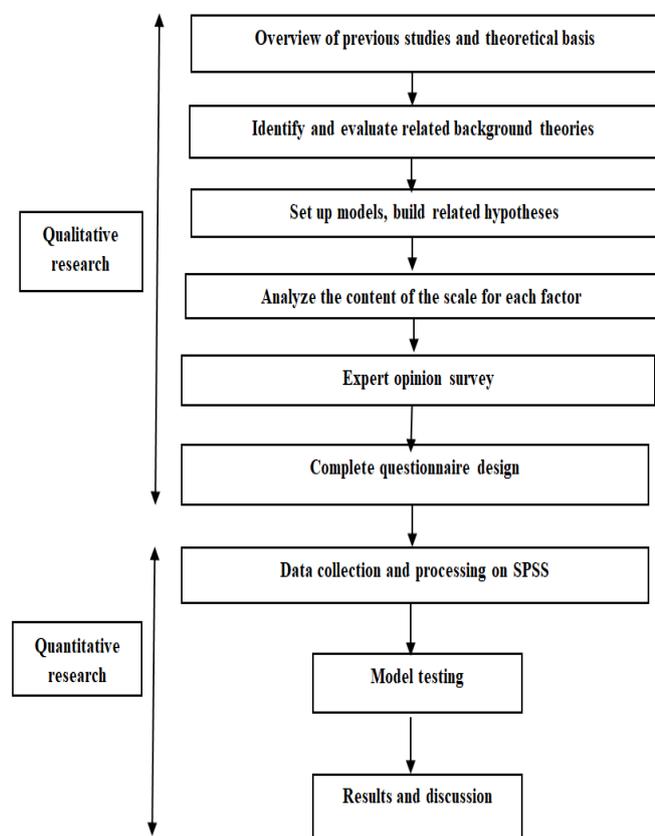


Figure 1. Research process (Source: Authors, 2021)

Table 1. Results of reliability analysis and factor analysis (Source: Analysis results from SPSS 20.0 software)

| No | | Group variables | Number of observation variables | Cronbach's Alpha |
|----|------|----------------------------------------------------|---------------------------------|------------------|
| 1 | SIZE | Firm size | 4 | 0.863 |
| 2 | LEGA | Legal regulations | 4 | 0.842 |
| 3 | MANA | Manager's point of view | 3 | 0.792 |
| 4 | PROF | Profitability | 4 | 0.921 |
| 5 | EQUI | Characteristics of equity | 4 | 0.914 |
| 6 | SOCI | Social pressure | 3 | 0.897 |
| 7 | DISC | Disclosure of environmental accounting information | 3 | 0.836 |

RESEARCH RESULTS

Cronbach's Alpha reliability assessment

Through the analysis of Cronbach Alpha test for the scales, we find that all the scales have values greater than 0.6. From that, it can be concluded that the scales are both reliable and qualified to continue testing the EFA factor discovery analysis.

Exploratory factor analysis EFA

Using the method of rotation of the whole angle (Varimax) of the factors. The results of the factor rotations are shown in Table 2; shows that the factors are grouped as the original factors.

Rotated Component Matrixa

Table 1. Results of reliability analysis and factor analysis
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Regression analysis

The factors that really affect the disclosure of environmental accounting information are shown through the linear regression equation: - Overall regression function:

$$DISC = \beta_0 + \beta_1 SIZE + \beta_2 PROF + \beta_3 LEGA + \beta_4 EQUI + \beta_5 MANA + \beta_6 SOCI + U_i$$

- Sample regression function:

$$DISC = \beta^0 + \beta^1 SIZE + \beta^2 PROF + \beta^3 LEGA + \beta^4 EQUI + \beta^5 MANA + \beta^6 SOCI + e_i$$

SIZE: Firm size; PROF: Profitability; LEGA: Legal regulations

EQUI: Equity characteristics; MANA: Manager's opinion

SOCI: Social pressure

DISC: disclosure of environmental accounting information

Regression results show that 5 independent factors SIZE, PROF, LEGA, MANA, SOCI are statistically significant, sig < 0.05 is satisfactory, so it will be kept in the research model. Factor EQUI is not statistically significant because sig > 0.05, so it will be removed from the research model.

Table 2. Rotated Component Matrix^a

| | Component | | | | | | |
|-------|-----------|------|------|------|------|------|------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| SIZE2 | .822 | | | | | | |
| SIZE4 | .807 | | | | | | |
| SIZE1 | .802 | | | | | | |
| SIZE3 | .753 | | | | | | |
| PROF1 | | .906 | | | | | |
| PROF3 | | .872 | | | | | |
| PROF2 | | .847 | | | | | |
| PROF4 | | .845 | | | | | |
| LEGA4 | | | .886 | | | | |
| LEGA3 | | | .874 | | | | |
| LEGA1 | | | .860 | | | | |
| LEGA2 | | | .837 | | | | |
| EQUI2 | | | | .889 | | | |
| EQUI4 | | | | .871 | | | |
| EQUI3 | | | | .869 | | | |
| EQUI1 | | | | .821 | | | |
| MANA1 | | | | | .824 | | |
| MANA3 | | | | | .813 | | |
| MANA2 | | | | | .801 | | |
| DISC1 | | | | | | .782 | |
| DISC3 | | | | | | .779 | |
| DISC2 | | | | | | .736 | |
| SOCI3 | | | | | | | .828 |
| SOCI1 | | | | | | | .815 |
| SOCI2 | | | | | | | .810 |

Extraction Method: Principal Component Analysis
Rotation Method: Varimax with Kaiser Normalization

Table 3. Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Change Statistics | | | | | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|-------------------|----------|-----|-----|---------------|---------------|
| | | | | | R Square Change | F Change | df1 | df2 | Sig. F Change | |
| 1 | .686 ^a | .469 | .457 | .73677007 | .469 | 41.279 | 6 | 328 | .000 | 1.827 |

a. Predictors: (Constant), SIZE, PROF, LEGA, EQUI, MANA, SOCI
b. Dependent Variable: DISC

Table 4. Coefficients^a (Source: Results from data analysis with SPSS20 of the authors)

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | 95.0% Confidence Interval for B | |
|-------|------------|-----------------------------|------------|---------------------------|--------|-------|---------------------------------|-------------|
| | | B | Std. Error | Beta | | | Lower Bound | Upper Bound |
| 1 | (Constant) | 6.187E-016 | .040 | | .000 | 1.000 | -.079 | .079 |
| | SIZE | .195 | .040 | .195 | 4.911 | .000 | .119 | .277 |
| | PROF | .198 | .040 | .198 | 4.878 | .000 | .118 | .276 |
| | LEGA | .372 | .040 | .372 | 9.222 | .000 | .295 | .453 |
| | EQUI | -.090 | .040 | -.090 | -2.146 | .250 | -.170 | -.011 |
| | MANA | .383 | .040 | .383 | 13.988 | .000 | .403 | .562 |
| | SOCI | .077 | .040 | .077 | 1.154 | .032 | .008 | .166 |

a. Dependent Variable: DISC

| Model | Sum of Squares | df | Mean Square | F | Sig. | |
|-------|----------------|---------|-------------|--------|--------|-------------------|
| 1 | Regression | 157.799 | 6 | 22.424 | 41.269 | .000 ^b |
| | Residual | 177.201 | 328 | .543 | | |
| | Total | 335.000 | 334 | | | |

a. Dependent Variable: DISC
b. Predictors: (Constant), SIZE, PROF, LEGA, EQUI, MANA, SOCI

The model's explanatory level: Adjusted R Square = 0.469, so about 53.1% of environmental accounting information disclosure is influenced by independent factors of the model, the confidence level is over 99% (Test determine F, sig < 0.05).

Based on the results of the table above, ANOVA has Sig = 0.000 < 0.05, so hypothesis H0 is rejected and hypothesis H1 is accepted. That is, the model exists. In other words, at 5% significance level, it can be concluded that environmental accounting information disclosure at hotels is influenced by at least 1 of the remaining 6 factors:

Regression results show that the Durbin-Watson Statistics is 2,209. Thus, the model exists and with d = 2,209 ≈ 2.0, it can be concluded that the model does not exist negative or positive autocorrelation.

So, the regression estimation model will be: $DISC = 5.264 + 0.195SIZE + 0.198PROF + 0.372LEGA + 0.383MANA + 0.077SOC1$

The normalized regression would be: $DISC^* = 0.195SIZE^* + 0.198PROF^* + 0.372LEGA^* + 0.383MANA^* + 0.077SOC1^*$

DISCUSSION

Based on previously published studies on environmental accounting information disclosure and the underlying theories as well as verified models, the author has built a model of the relationship between information disclosure environmental accounting information with independent variables as mentioned above. The results show that the reliability of the research concepts at companies doing business in the hotel sector in Vietnam is high. In addition, the results of hypothesis testing show that:

+ Social pressure is the factor that has the weakest influence on the disclosure of environmental accounting information. In fact, it is easy to explain that because these companies are only partly under stronger pressure from stakeholders such as investors, customers, authorities and organizations environmental protection during operation.

Firm size at hotel companies in Vietnam positively affects the presentation and disclosure of environmental accounting information. This result is completely consistent with the research results of authors such as Tagesson et al. (2009); Said and Haron (2009); Dilling (2010); Tauringana (2020).

+ Profitability plays an important role when it is a factor that has a strong influence on the disclosure of environmental accounting information by businesses operating in the hotel sector. This hypothesis is consistent with the research results that the author has studied and referred to when evaluating the factors affecting information disclosure in the form of environmental reports or social responsibility reports (Trotman and Bradley (1981); Branco and Rodrigues (2008); Gamerschlag et al. (2011)). Furthermore, Gul and Leung (2004) reported a positive effect of profitability on the amount of voluntary information disclosed, by multinational companies listed on the New York Stock Exchange and by public companies. listed company in Hong Kong.

+ Legal regulations are a barrier for businesses to disclose information. Most of the interviewees believed that there should be a legal mechanism as a basis for information disclosure of their units. Legal regulations positively affect the presentation and disclosure of environmental accounting information in the Vietnamese corporate accounting reporting system in general and hotel companies in particular. This result is completely consistent with the research results of authors such as De Villiers (2003); Tauringana (2020).

+ One of the factors that the author argues based on other social studies, the contributions of experts; Based on the background theory and suitable to the object, the scope of the thesis is the hypothesis that there is a relationship between the manager's point of view towards the publication of environmental accounting information. After testing the model, the results show that there is a very positive relationship between managers' attitudes and environmental accounting disclosure. Only corporate administrators who are not self-interested, are not bound by reward mechanisms, and dare to take responsibility for the information their units publish can make environmental accounting information at That unit guarantees reliability (Tuan et al., 2019).

CONCLUSION

The results of the article once again confirm the role of previous studies, the application of these studies in determining the factors affecting the disclosure of environmental accounting information in business companies. hotel sector in Vietnam. This is also a great contribution of the topic in the context that there are currently no studies related to environmental accounting information disclosure in the hotel sector in Vietnam. Through the experimental research results presented above, the views of managers at the hotel businesses in Vietnam today, do not pay much attention and pay much attention to the publication of environmental accounting reports. school. Disclosure of environmental accounting information is still heavily influenced by the idea of "when it is mandatory to publish", heavily on traditional state management thinking. Although the results of the study have achieved the original purpose set out, the factors of business size, legal regulations, profitability, managers' attitudes and social pressure have a positive influence to disclose environmental accounting information at companies operating in the hotel sector in Vietnam. However, this study still has some limitations as follows:

Firstly, the scope of the author's research and survey is only the gasoline business enterprises in the hotel sector in Vietnam, not all businesses dealing in other related fields such as restaurants, ancillary services. hotel assistance in Vietnam. Therefore, the research sample is not generalizable and may face certain limitations.

Secondly, due to the limitations of cost, time and direct access to the survey subjects is not high, so the sample size and sample quality are not as expected. Due to the nature of the survey, they must be the heads of the enterprises, so the time for these subjects to spend all their time answering fairly and responsibly on the questionnaire is not high. However, the survey sample size is guaranteed according to the requirements of statistics and data analysis.

Third, according to previous research models of Craswell and Taylor (1992); Deegan and Gordon (1996), research concepts have more specific factors due to the broader research scale such as quality of post-audit reports, age of enterprises, research duration in many years

Fourth, the author's survey subjects are managers at enterprises, but their understanding of the nature of environmental accounting reports, especially social and environmental sustainability, is not high. The author has not had the opportunity to directly share with these people about the necessary issues and the reality of publishing environmental accounting information reports.

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