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The Impact of Using Break-Even-Point within the Enterprises: Evidence from Vietnam

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ABSTRACT

This study studied how breakeven point analysis influences Vietnamese corporate planning, managerial control, and decision-making in fiscal year 2024. Management accounting, especially breakeven point research, has grown internationally, but Vietnamese enterprises have overlooked its potential. The researchers presumed that their major hypothesis—that there was no significant correlation between the breakeven point and the three variables stated earlier—was valid to examine the Vietnamese market's response to its application and increase its sufficient profit up to this point. To get definitive feedback, a Likert scale online questionnaire survey was issued to participants (N=384). Research was evaluated with SPSS. One Sample Testing and Cronbach's alpha confirmed the study's scale's reliability and indicated changes. Research demonstrated a strong correlation. The result highlighted the practical value of breakeven point in boosting business performance in Vietnam and presented a research roadmap.

Keywords: Management Accounting, Breakeven Point, Business Planning, Management Control, Business Making Decision.

1. INTRODUCTION

This section introduces the thesis's major point and dissertation topic. The Vietnamese government realized it needed economic reform and market governance after reunification in 1975 to keep up with global and Southeast Asian economic and geopolitical trends and accelerate socioeconomic development. And Vietnamese innovation began 1986. Vietnam has sought FDI for social and economic growth. Welcome policies and significant incentives have encouraged FDI to Vietnam, bolstering the economy. The Vietnam Chamber of Commerce and Industry and VAFIE's 2021 Annual Report on Foreign Investment in Vietnam highlighted FDI recruitment and use. FDIs made up 25% of social investment capital, 55% of industrial output, and 70% of exports (VAFIE, 2022). The firms were 39.3% profitable, 19.2% breakeven, and 41.5% operationally unprofitable. These instances demonstrated Vietnam's business and investment climate supports capital upgrades to boost operations and profits (Bich Ngoc, 2024). Therefore, Vietnamese society and the market need more efficient transformation for firm growth and massive investments. Implementation and change matter. Company history showed management accounting integration works. Modern management accounting was used worldwide for planning, control, decision-making, and cost-volume profit analysis. Company costs were affected by break-even. Breakeven measured a company's efficiency, not its goal. IT assisted planning, cycle tracking, and workplace decisions. Thus, companies could manage long-term employee performance. Vietnamese businesses needed management accounting to expand and evaluate. Cost-volume analysis needs more breakeven analysis. Contests may demand commercial break-even. Research on FDI and VDI aids capital deployment. Vietnamese managerial accounting has been

neglected recently. Each element's equilibrium is outside Vietnam. Multiple break-even studies of the three components are done outside Vietnam. Management accounting, especially break-even, is a new way Vietnamese companies inform investors about policies of better earnings sustainability. Growth can be taught to Vietnamese SMEs and FDIs. After management accounting and the Vietnamese market, break-even studies will assess firm performance. Our goal is Vietnamese market customization. This study reveals break-even threshold inclusion affects Vietnamese corporate strategy, economics, and decisions within FDI/VDI. Consider business performance if break-even analysis rises.

1.1 Background

Two valid Vietnamese social issues' remarks appear in the report. Foreign direct investment and competitive local markets were essential (Vu Long, 2020). In these settings, Vietnamese society confronted major sustainable development difficulties. This small corporate sector lacked the financial resources to invest in cutting-edge machinery and technology to aid production and business, administrative competence, and kept competitive and controlled the local market (Vu Long, 2020). Vietnam has grown swiftly and is well-positioned globally, according to the banking journal. Competition and living standards are rising globally. Vu Trang (2022) said FDIs boosted Vietnam's economy.

First, strategy's function in assessing organizations' job performance and advocating investment climate improvements in Vietnam is examined. This article examines modern Vietnamese corporate management accounting. Focus will be on break-even point analytical tools for simple, low-cost corporate governance organizations. The program will also address how these tools affect company efficiency. In 2020–2024, the study chose 305 scientific works from 2000 to the present. According to the report, Vietnamese companies' break-even points are crucial. COVID-19 may improve Vietnam's corporate governance. It allows various industries to employ management accounting methodically and comprehensively, enhancing microeconomic efficiency and responding to Vietnam's macroeconomic strategy, which has attracted regional and global investment capital.

1.2 Problem Statement

In the research section, we continually reference two previous articles to substantiate our argument such as Luong Yen's research (Luong Yen, 2017) and Nguyen Huong's argument (Nguyen Huong, 2023). Management accounting helped Vietnamese enterprises make efficient decisions, but many ignored it. Sensory and administrative data were unscientific. Therefore, firms could have inefficient, disjointed accounting systems with insufficient decision-making data. Commodities and profitability overshadowed strategic research for firm growth and financial resource allocation (Luong Yen, 2017). It implied that most industrial businesses had not fully utilized management accounting techniques to assess and equip incremental innovation at work (Nguyen Huong, 2023). Management accounting is still ignored when reviewing firm operations in most cases. A simple application is breakeven point analysis. There are few comprehensive study studies on breakeven point analysis and its impact on business performance, including business planning, management control, and corporate decision making (Le Anh, 2024).

1.3 Methodology and Research Design's Concise Overview

It has already completed a review of over 305 prior papers related to the above contents and will attempt to adopt one business research paper completed in Jodan in 2024 with the topic of the Effect of Using Break-Even-Point in Planning, Controlling, and Decision Making in Industrial

Jordanian companies issued by Dr. Nabil Alnasser, Dr. Osama Samih Shaban, and Dr. Ziad Al-Zubi from Al-Zaytoonah University of Jordan, accounting Department, Amman, Jordan.

1.4 General Population Group's Identification

This analysis eliminates multinationals and evaluates Vietnamese and international investments in Vietnam. Vietnamese or foreigners with high school, diploma, bachelor, or similar accounting and tax courses must conduct research interviews. Student, accountant, officer, or department principal. All ages and genders without work experience will be interviewed.

1.5 Significance of the Study

Vietnamese practice emphasizes financial constraints and breakeven point adaptability. The research deficit in Vietnam is another issue. It implies management accounting's reach in Vietnam is limited, especially in breakeven point analysis. Thus, it will pioneer Vietnamese business breakeven point analysis. It enhances academic literature on management accounting's flexibility in emerging economies like Vietnam by integrating AI with existing disciplines. Later, wealthier nations like Vietnam will learn that.

2. LITERATURE REVIEW- CONCEPTUAL FRAMEWORK

The thesis cited 305 domestic and foreign business organization model break-even analysis studies from 2000 to current. Topic-specific study showed break-even affecting corporate strategy, operational control, and decision-making. This thesis examined a proposed quantitative research model. Previous research have shown that balancing balances improves company planning. Our current selection includes 29 relevant research publications. Gutierrez (1990), Rudolf (2016), Morano and Tajani (2017), Maruta (2018), Khanifah and Septiana (2019), Arfianti and Reswanda (2020), Okpala and Osanebi (2020), Manuho et. al. (2021), Bastomi et. al. (2023), and others found breakeven point analysis' adaptations beneficial in many businesses.

Next, since the 2000 update, 149 foreign research publications on CVP analysis's favorable effects on management control have shed light on its benefits to corporate activities. González (2001), McBryde (2005), S.K. Kim (2010), Kull et. al. (2013), Christine (2013), Pierluigi (2013), Oe and Mitsuhashi (2013), Hatch et. al. (2017), Minhyun (2018), Martin (2019), Zimmermann and Bliklen (2020), Jastrzebski et. al. (2020), Abam et. al (2020), Mead et. al. (2020), Ifa et. al. (2020), Ballard et. al (2020), Ureta et. al. (2020), Nandiyanto et.al. (2020), Njoku et. al. (2020), Ricci et. al. (2020), Balibrea (2020), Andriani (2020), Cottafava et. al. (2021), Cao et.al (2021), Rivera et. al. (2021), Schiberna et. al. (2021), Cusati et. al. (2021), Stoyanov et. al. (2021), Alvarez Salazar (2021), Wilson et. al. (2021), Grube et. al. (2021), D'Adamo et. al. (2022), Ahtiainen and Jarva (2022), Acaroğlu and Márquez (2022), Martín-Hernández et. al. (2022), Hesampour et. al. (2022), Ni et. al. (2023), D'Adamo et.al. (2023), Kusuma et.al. (2023), Forcina et. al. (2023), Altaf (2024), and others extracted key of Breakeven point analysis has been applied to job performance management in several corporate fields.

Next, it has collected 56 articles from outside Vietnam on the benefits of CVP analysis on management control since 2000 to establish a distinct perspective on CPV's positive impact on business decision making. Numerous studies by Paek (2000), Yunker (2003), Kiani et. al. (2006), Bevilacqua (2007), Kok (2008), Budugan and Georgescu (2008), Buşan and Dina (2009), Iacob (2014), Ihemeje et. al. (2015), Potkany and Krajcirova (2015), St-Hilaire et. al. (2016), Ilie and Ileana-Sorina (2017), Calabrò (2017), Rahmann et. al. (2017), Morano and Tajani (2017), Barletta et. al (2018), Sintha (2020), Dewi et. al. (2022), Yetilmezsoy et. al. (2022), Effendi (2022), Russo et. al. (2024), and others have shown that the breakeven point has been successfully applied in various business fields.

It also has collected 25 study papers from outside Vietnam on the positive effects of CVP analysis on management control since 2000 update to develop a unique perspective on the benefits of CPV analysis on business plan, management, controlling, and decision making. Breakeven point analysis is closely related to planning, management control, and business management decisions, according to Kee (2007), Constandache (2011), Alnasser et. al. (2014), Klychova et. al. (2015), Pangemana (2016), Batkovskiy et. al (2017), Stoenoiu (2018), Lulaj and Iseni (2018), Akin and Akin (2018), Wippermann et. al. (2020), Utami and Mubarok (2021), Ayeleru et.al (2021).

Additionally, it investigated 24 management accounting and Vietnamese market adaption studies from 2000 to the present. Strehlow (2004), Hong Nhung (2013), Nguyen and Nguyen (2013), My and Thanh (2014), Tuan et. al. (2015), Tri et. al. (2016), La Soa and Dung (2017), Dini (2018), Mentari and Daryanto (2018), Le (2020), Nguyen and Lee (2020), Nguyen et. al. (2021), and others found little management accounting study, notably breakeven point research.

However, to develop a fresh viewpoint on the detrimental impact of CPV analysis, the study author have already gathered 13 research papers completed outside of Vietnam since the 2000 update. In the majority of the study cases shown here, we can see that previous scholars attempted to argue over the breakeven point's adaptation rather than its actual qualities. In other words, Phillips (1994), Ndaliman (2007), Yuan (2009), Durham et. al. (2015), Anton and Afloarei Nucu (2020), and others appeared to be convinced that future connected routes must combine the breakeven point and its linked model component that occurred in practice in order to improve how to use its adaptation more effectively in society.

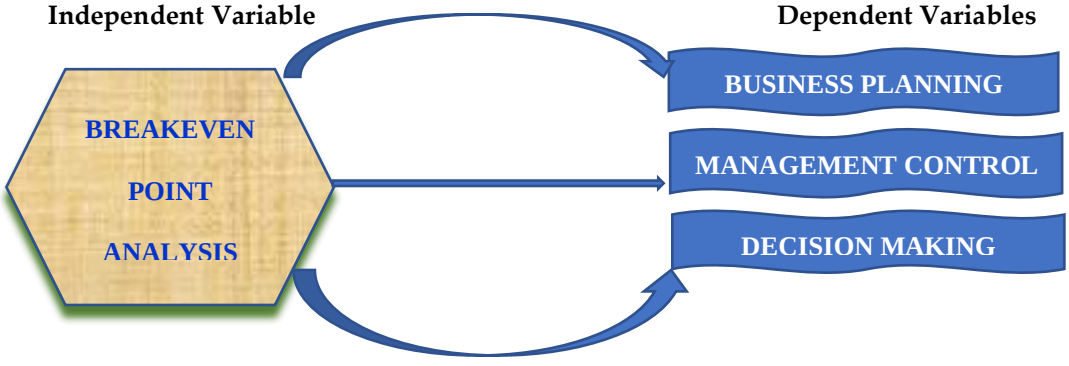
The majority of research scenarios have positive effects on breakeven point improvements in practice. The Vietnamese market has seen little breakeven point analysis study. The research continues to face issues that require its careful study and basic approach for Vietnamese enterprises in the future. Our anticipated proof will convince us to continue the research and recognize its practical value. We are certain that our methodology will be demonstrated in the next chapter using the insights from this chapter and our extensive literature review. It means we'll change the study's approach and evidence.

3. METHODOLOGY

3.1 Research Method and Design Appropriateness

Initial data for the study objectives were collected by surveying many Vietnamese firms (multinational and big Vietnamese groups not included here) in 2024 fiscal. The statistical tool SSPS analyzed resolution data. Second, a self-administered questionnaire collected quantitative data and asked employees to assess their likelihood ([5] strongly agree; [4] agree; [3] neutral; [2] disagree; [1] strongly disagree). The questionnaire is also sent to Vietnamese responders using Google form in 2024. Additional info comes from secondary sources. Secondary data comes from reputable journals, books, and dissertations.

Figure 1. Research 's model, Note: llustration based on prior study (Nabil Alnasser, 2014)



3.2 Population, Sampling, Data Collection Procedures and Rationale

The selected business objects were categorized by the type of FDI-Vietnamese enterprise in 2024. The study examined Vietnamese and foreign-invested enterprises in important areas such Northern, Middle, and Central South Vietnam and surrounding provinces. The non-probability sampling approach was then applied to the study issue, and the class sample is used to represent the various categories of investors in Vietnam. In addition, the questionnaire's respondents' gender, level of education, and occupation were taken into consideration while evaluating the sample's characteristics. Consequently, using https://www.qualtrics.com/blog/calculating-sample-size/, total sample sizes in scientific research are adjusted to accurate units, with the margin of error set at 5% and the confidential level set at 95%. The Statistical Package for Social Sciences was used to analyse the research data (SSPS). Moreover, the study will include the reliability tests.

3.3 Internal and External Validity

We reviewed over 200 research from 2000 to 2024 to assess how breakeven point analysis affects corporate planning, managerial control, and decision making. Doctors Nabil Alnasser, Osama Samih Shaban, and Ziad Al-Zubi from Amman's Al-Zaytoonah University's accounting department created the business module in 2014. The International Journal of Academic Research in Business and Social Sciences, ISSN 2222-6990, published the study in May 2014, Vol. 4, No. 5. Firstly, we reviewed over 200 cases in our literature from 2000 to the present. We have already found that, in actuality, very few previous studies have been conducted using the same research topic and research scenario as our project.

3.4 Data Analysis

A self-administered questionnaire was used to gather quantitative data, and it asked employees to rate their likelihood of agreeing on a 5-point scale ([5] strongly agree; [4] agree; [3] neutral; [2] disagree; and [1] strongly disagree). Cronbach's Alpha should be 0.7 or higher for a good scale (Nunnally, 1978). A scale with one-dimensionality and dependability should have 0.7 or higher Cronbach's Alpha. An initial exploratory study can use a Cronbach's Alpha of 0.6 (Hair, 2009). The scale is more reliable with higher Cronbach's Alpha. The Corrected Item - Total Correlation value of the observed variables should be 0.3 or higher for a good scale (Cristobal, 2007). The Corrected Item-Total Correlation coefficient improves observed variable quality. The standard deviation quantifies how dispersed a set of data is in relation to its mean value. It calculates a distribution's absolute variability. The T-test is a statistical instrument that aids in the comparison of one or two populations' means when applying the hypothesis testing technique (Paul, 2008).

4. RESULTS, ANALYSIS AND FINDINGS

4.1 Sample Characteristics

As seen below, it obtained sample statistics. The participants were 34% male and 66% female, mostly under 30. Most respondents have less than 5 years of industry experience. 45% of commerce and services participants were surveyed. Finally, 93% of research topic survey samples show that Vietnamese capital dominates enterprises and other organizations. Table 1's Table shows demographics.

Table 1. Demographic Data

Classification	Units	%	Classification	Units	%
Location			**Work Position**		
North of Vietnam	14	4%	Accounting Management	86	22%
Middle of Vietnam	19	5%	Accounting staff	155	39%
South of Vietnam	344	87%	Other	154	39%
Indefinite Location	18	5%	**Business Field**		
Sex			Production	61	**16%**
Male	134	34%	Trading & Services	177	45%
Female	261	66%	Other	155	39%
Age			**Capital Structure**		
Under 30	242	61%	VDIs and others	367	93%
Over 30	153	**39%**	FDIs	28	7%
Working Experiences					
Over 5 years	15	4%			
Under 5 years	380	96%			

4.2 Drafted Testing Step of Data Analysis

In detail, the flow test of the research sample in the first stage revealed that the scale's coefficient of precision was 0.906 > 0.7 according to Table 3 as below.

Table 2. Reliability Statistics for drafted data analysis process

Cronbach's Alpha	N of Items
0.906	15

And then, Reliability Statistics, and all of the observed variables had a correlation more than 0.3 according to Table 3, Item-Total Statistics.

Table 3. Item-Total Statistics for Drafted Data Analysis Process

No	Attributes Standards	Corrected Item
1	Businesses in Vietnam conduct or desire to assess the break-even threshold while planning human resource recruitment.	0.697
2	Businesses in Vietnam perform or seek to study break-even points to assess audit effectiveness.	0.665
3	Businesses in Vietnam conduct or desire to assess break-even thresholds to determine the effectiveness of commercial results.	0.608

4	Businesses in Vietnam conduct or wish to study break-even points in the process of planning their business expenses.	0.634
5	Businesses in Vietnam conduct or wish to assess break-even points in their production planning process.	0.506
6	Businesses in Vietnam conduct or seek to evaluate break-even points to indicate the impact of changes in variable costs (costs that change according to production and consumption output) on the firm.	0.592
7	Businesses in Vietnam do or intend to conduct break-even analysis to choose between alternative business possibilities in the businesses	0.596
8	Businesses in Vietnam perform or wish to study break-even points to make long-term investment decisions in their firms	0.605
9	Businesses in Vietnam practice or want to practice break-even analysis in their operations.	0.559
10	Businesses in Vietnam conduct or desire to study the break-even point to highlight the impact of fluctuations in input resource prices and selling prices of the business's products and goods.	0.548
11	Enterprises in Vietnam perform or wish to evaluate the break-even point to highlight the influence of the break-even point on the enterprises' fixed assets.	0.657
12	Businesses in Vietnam perform or wish to examine the break-even point to indicate the impact on accounting profit in the business.	0.56
13	Businesses in Vietnam perform or wish to examine break-even points to regulate and eradicate fraud and errors in their accounting processes.	0.675
14	Businesses in Vietnam conduct or seek to evaluate the break-even point to demonstrate the impact of the break-even point on short-term business decision making in the business.	0.494
115	Businesses in Vietnam use or seek to use break-even points to monitor market trends.	0.567

4.3 Final Testing Step of Data Analysis

In the next phase, we'd like to do the formal data analysis process on the 384 final data analysis samples. First, we will examine the Cronchbach's Alpha ratio in order to adapt the Likert scale in our software SPSS for this assignment. Then, our data results are displayed in the table 4 as follows.

Table 4. Scale: All Variables

Case Processing Summary		N	%
Cases	Valid	384	100
	Excluded [a]	0	0
	Total	384	100

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

Table 5. Reliability Statistics (Final Data Analysis Process)

Cronbach's Alpha	N of Items
.913	15

Table 6. Item-Total Statistics (final data analysis process)

No	Attributes Standards	Corrected Item
1	Businesses in Vietnam conduct or desire to assess the break-even threshold while planning human resource recruitment	0.56
2	Businesses in Vietnam perform or seek to study break-even points to assess audit effectiveness.	0.626
3	Businesses in Vietnam conduct or desire to assess break-even thresholds to determine the effectiveness of commercial results.	0.616
4	Businesses in Vietnam conduct or wish to study break-even points in the process of planning their business expenses.	0.606
5	Businesses in Vietnam conduct or wish to assess break-even points in their production planning process.	0.575
6	Businesses in Vietnam conduct or seek to evaluate break-even points to indicate the impact of changes in variable costs (costs that change according to production and consumption output) on the firm.	0.593
7	Businesses in Vietnam do or intend to conduct break-even analysis to choose between alternative business possibilities in the businesses	0.595
8	Businesses in Vietnam perform or wish to study break-even points to make long-term investment decisions in their firms	0.601
9	Businesses in Vietnam practice or want to practice break-even analysis in their operations.	0.64
10	Businesses in Vietnam conduct or desire to study the break-even point to highlight the impact of fluctuations in input resource prices and selling prices of the business's products and goods.	0.638
11	Enterprises in Vietnam perform or wish to evaluate the break-even point to highlight the influence of the break-even point on the enterprises' fixed assets.	0.671

12	Businesses in Vietnam perform or wish to examine the break-even point to indicate the impact on accounting profit in the business.	0.639
13	Businesses in Vietnam perform or wish to examine break-even points to regulate and eradicate fraud and errors in their accounting processes.	0.601
14	Businesses in Vietnam conduct or seek to evaluate the break-even point to demonstrate the impact of the break-even point on short-term business decision making in the business.	0.59
15	Businesses in Vietnam use or seek to use break-even points to monitor market trends.	0.629

Table 7. Descriptive Statistics (Final Data Analysis Process)

No	Attributes Standards	Mean	Std. Deviation	Sig
1	Businesses in Vietnam conduct or desire to assess the break-even threshold while planning human resource recruitment	3.8516	0.87097	High
2	Businesses in Vietnam perform or seek to study break-even points to assess audit effectiveness.	3.9167	0.81969	High
3	Businesses in Vietnam conduct or desire to assess break-even thresholds to determine the effectiveness of commercial results.	4.0807	0.80549	High
4	Businesses in Vietnam conduct or wish to study break-even points in the process of planning their business expenses.	4.0469	0.74602	High
5	Businesses in Vietnam conduct or wish to assess break-even points in their production planning process.	4.112	0.76848	High
6	Businesses in Vietnam conduct or seek to evaluate break-even points to indicate the impact of changes in variable costs (costs that change according to production and consumption output) on the firm.	4.0599	0.76752	High
7	Businesses in Vietnam do or intend to conduct break-even analysis to choose between alternative business possibilities in the businesses	3.9792	0.78136	High
8	Businesses in Vietnam perform or wish to study break-even points to make long-term investment decisions in their firms	4.0859	0.8017	High
9	Businesses in Vietnam practice or want to practice break-even analysis in their operations.	3.9479	0.78324	High
10	Businesses in Vietnam conduct or desire to study the break-even point to highlight the impact of fluctuations in input resource prices and selling prices of the business's products.	4.026	0.74354	High
11	Enterprises in Vietnam perform or wish to evaluate the break-even point to highlight the influence of the break-even point on the enterprises' fixed assets.	3.8854	0.80947	High

12	Businesses in Vietnam perform or wish to examine the break-even point to indicate the impact on accounting profit in the business.	3.987	0.78653	High
13	Businesses in Vietnam perform or wish to examine break-even points to regulate and eradicate fraud and errors in their accounting processes.	3.90365	0.860255	High
14	Businesses in Vietnam conduct or seek to evaluate the break-even point to demonstrate the impact of the break-even point on short-term business decision making in the business.	3.9505	0.76827	High
15	Businesses in Vietnam use or seek to use break-even points to monitor market trends.	3.9974	0.77324	High

Table 8. One-Sample Statistics

Hypothesis	N	Mean	Std. Deviation	Std. Error Mean
Sub1 (*) : Plan	384	3.8516	.87097	.04445
Sub 2 (**): Management	384	3.9167	.81969	.04183
Ho1(****): C.G	384	4.0807	.80549	.04111
Sub1 (*) : Plan	384	4.0469	.74602	.03807
Sub 2 (**): Management	384	4.1120	.76848	.03922
Sub 2 (**): Management	384	4.0599	.76752	.03917
Sub 3 (***): Business Decision	384	3.9792	.78136	.03987
Sub 3 (***): Business Decision	384	4.0859	.80170	.04091
Ho1(****): Corporate Governance	384	3.9479	.78324	.03997
Sub 2 (**): Management	384	4.0260	.74354	.03794
Sub 2 (**): Management	384	3.8854	.80947	.04131
Ho1(****): Corporate Governance	384	3.9870	.78653	.04014
Sub 3 (***): Business Decision	384	3.90365	.860255	.043900
Sub 3 (***): Business Decision	384	3.9505	.76827	.03921
Ho1(****): Corporate Governance	384	3.9974	.77324	.03946

(*): Sub-Hypothesis of there is no significant statistical relationship between Break-Even-Point and planning in the companies operating in Vietnam; (**): Sub-Hypothesis of there is no significant statistical relationship between Break-Even-Point and Management Control in the companies operating in Vietnam; (***): Sub-Hypothesis of there is no significant statistical relationship between Break-Even-Point and Business Making Decision in the companies operating in Vietnam; (****): Hypothesis of the companies in Vietnam do not use or intend to use Break-Even-Point in planning, controlling, and decision making.

Table 9. One-Sample Test

	Test Value = 3.41					
	t	df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
Sub1: Plan	9.935	383	0	0.44156	0.3542	0.529
Sub 2: Management	12.113	383	0	0.50667	0.4244	0.5889
Ho1: C.G	16.317	383	0	0.67073	0.5899	0.7515
Sub1: Plan	16.729	383	0	0.63687	0.562	0.7117
Sub 2: Management	17.9	383	0	0.70198	0.6249	0.7791
Sub 2: Management	16.593	383	0	0.6499	0.5729	0.7269
Sub 3: Business Decision	14.274	383	0	0.56917	0.4908	0.6476
Sub 3: Business Decision	16.522	383	0	0.67594	0.5955	0.7564
Ho1: Corporate Governance	13.458	383	0	0.53792	0.4593	0.6165
Sub 2: Management	16.236	383	0	0.61604	0.5414	0.6906
Sub 2: Management	11.509	383	0	0.47542	0.3942	0.5566
Ho1: Corporate Governance	14.375	383	0	0.57698	0.4981	0.6559
Sub 3: Business Decision	11.245	383	0	0.493646	0.40733	0.57996
Sub 3: Business Decision	13.787	383	0	0.54052	0.4634	0.6176
Ho1: Corporate Governance	14.886	383	0	0.5874	0.5098	0.665

Our study's data analysis was complete, as shown in the table 1 to 9. To verify the study's data analysis approach was followed and effective, we analysed two work phases utilizing the likert-5 scale's testing ratios like Cronbach's Alpha, Item-Total Statistics, Descriptive Statistics, and One-Sample Statistics. Additionally, the research findings will be useful and applicable.

5. CONCLUSIONS AND RECOMMENDATIONS

5.1 Discussion of Findings

Tables 8 and 9 showed sample test results (one sample t-test) for the main hypothesis and its sub-hypothesis, assessing how BEP affects planning, controlling, and decision making. Table 9's One-Sample Test showed a 2-tailed significance value below 0.000. The fundamental and secondary hypotheses in the study subject were rejected. The mean values of the variables were statistically significant when they exceeded 3.41. Based on the core concept, Break-even analysis was also used for corporate planning, operational management, and informed decision-making in Vietnam. Furthermore, it was noteworthy that all Mean Difference values demonstrated a positive trend, indicating that the study's respondents were satisfied with their evaluations during the research survey.

Additionally, Table 9, "One-Sample Test," provides additional mean, standard deviation, and mean error data for the study's variables. All variables had mean values over 3.41, with the lowest being 3.8516. A favourable response meant most candidates were happy and agreed. In Table 9, the test results for 15 quantifiable variables were divided into four study hypotheses: one primary and three supplementary.

Specifically, in Table 8's Mean test, One-Sample Statistics ranged from 3.8516 to 4.1120. The research variables showed mean values above 3.41, indicating that Vietnamese enterprises in 2024 used or planned to employ break-even analysis to manage operations. The study's primary hypothesis and three sub-hypotheses were rejected by Table 9's One-Sample Test's 0.000 Sig. (2-tailed) index. Our answers to the second through fourth queries are known. Break event points were utilized by Vietnamese investment organizations to track work performance, display company strategy, and make key business decisions.

5.2 Conclusions

The study comprehensively analysed all 384 primary sampling units to present its conclusive research findings. Hence, it firmly asserted that the two sub-processes depicted above are regarded as a rational and efficient work methodology. In conclusion, it firmly believed that this study effectively met its research purpose logically. It exists a notable correlation between the breakeven threshold and other dependent variables such as company planning, management commitment, and corporate decision-making. Therefore, we can unequivocally answer affirmatively to all four research questions in this work. Finally, Its selection of this topic and investigation of the present Vietnamese market's reaction will serve as potential evidence to contribute to the Vietnamese microeconomic level from now to near future.

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