

Factors affecting the organization of accounting work in the digital transformation period at enterprises in Hai Phong City

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Received:
30/09/2025
Revised:
07/10/2025
Accepted:
22/10/2025
Published:
28/10/2025

ABSTRACT

In the context of digital transformation taking place globally, accounting work in Vietnamese enterprises is also facing an urgent need to innovate in organization, process, and technology to ensure faster, more accurate, and transparent information provision to stakeholders. The study aims to identify and measure the level of influence of factors on the organization of accounting work in enterprises in Hai Phong City. The study combines both qualitative and quantitative methods. Through 293 survey samples and processing the collected information using SPSS software through the steps of Cronbach's Alpha reliability testing, exploratory factor analysis (EFA), correlation analysis, and multiple linear regression. The results show that seven factors have a positive impact on the organization of accounting work in enterprises, including: (1) The need to use accounting information, (2) Internal control system, (3) Enterprise size, (4) Legal regulations, (5) Accounting staff qualifications, (6) Digitalization requirements in accounting, and (7) Manager participation. On this basis, the study proposes management implications to help enterprises enhance their accounting work in a modern, transparent, and suitable direction, aligning with digital transformation trends, while contributing to improved financial management effectiveness and enterprise competitiveness.

Keywords: Accounting organization, digital transformation, Hai Phong City.

INTRODUCTION:

In the context of the strong development of the 4.0 Industrial Revolution, digital transformation has become an inevitable trend in all economic and social fields. Digital technologies such as artificial intelligence, cloud computing, big data, process automation, and integrated software systems are creating profound changes in the way businesses are managed and operated. The accounting industry, which plays a central role in collecting, processing, and providing financial information for decision-making, is also being strongly affected by this process. Accounting is no longer limited to manually recording and reflecting operations, but is gradually shifting to a digital-based operating model, helping to increase processing speed, accuracy and the ability to provide information in real time. In Vietnam, the digital transformation process in the accounting field has been strongly promoted along with the policy of developing the national digital economy. Hai Phong City, a major economic, industrial, and seaport center of the North, currently has a rapidly growing number of enterprises, diverse in scale and field of operation. This places high demands on the enterprise's accounting system, not only ensuring transparency and compliance with legal regulations but also providing accurate and timely information to support decision-making in an increasingly competitive environment.

However, the implementation of digital transformation in accounting at enterprises in Hai Phong still has many limitations. Many enterprises have only stopped at digitizing basic accounting data without building an integrated digital accounting system. The technology infrastructure is not yet synchronized, the digital capacity of the accounting team is still limited, while legal regulations, standards and guidelines on digital accounting are still in the process of completion. The above limitations show that there is still a gap between practical requirements and the level of response of the enterprise accounting system. The organization of accounting work in the context of digital transformation is influenced by many factors, both inside and outside the enterprise. Based on those requirements, the study aims to find out the factors affecting the organization of accounting work in the digital transformation period at enterprises in Hai Phong City, thereby proposing solutions to help enterprises perfect the digital accounting model, improve the efficiency of financial management, ensure transparency, and competitiveness. In terms of theory, the study contributes to supplementing the analytical framework on the organization of accounting work in the context of digitalization. In terms of practice, the results will support enterprises in Hai Phong to build a suitable digital transformation roadmap, and at the same time provide a reference basis for policymakers and state management agencies.

THEORETICAL BASIS AND PROPOSED RESEARCH MODEL

Theoretical basis

Accounting organization is an important component in the corporate governance system, which plays a role in ensuring that accounting work operates consistently, effectively, and in accordance with management requirements as well as legal regulations (Pham et al., 2025). According to Hoang and Nguyen (2021), an accounting organization is understood as a system of methods and ways of coordinating the use of means - techniques - resources of the accounting apparatus to perform the functions of reflecting, measuring, monitoring and providing accounting information honestly, accurately and promptly on accounting objects, in close relationship with other management areas in the enterprise. In other words, the accounting organization plays a bridging role between actual production and business activities and the information system serving management decision-making.

According to the provisions of the Vietnamese Accounting Law (2015), the content of organizing accounting work in enterprises includes the following basic issues:

First, organize the accounting system. This is the establishment, arrangement and assignment of tasks to departments and individuals in charge of accounting work, to ensure that accounting activities operate smoothly, effectively, and in accordance with the business's management model. Organizing a good accounting system will help businesses strictly control costs, manage assets, increase transparency and minimize risks.

Second, organizing accounting documents. This is the content related to the construction, selection and application of accounting document systems in accordance with the current accounting regime, including the establishment, inspection, circulation, recording, preservation and storage of accounting documents in accordance with regulations. Accounting documents are an important legal basis, ensuring the legality and reasonableness of recorded accounting information.

Third, organizing accounting accounts. This is the process of applying a unified accounting system to reflect and classify economic transactions. Organizing accounts properly helps businesses easily monitor, control and synthesize financial information, serving the preparation of reports and analysis of production and business activities.

Fourth, organize accounting books and record accounting books. Including setting up an accounting system suitable for the unit's operating model, ensuring compliance with the State's unified accounting regime. Complete, timely and accurate recording in accounting books is an important basis for preparing financial reports and providing reliable information to relevant parties.

Fifth, organize the accounting reporting system. This is the content related to the construction and presentation of the financial reporting system and management reporting in accordance with the accounting regime and the requirements of the manager. Accounting reports are the final product of the entire accounting process, providing comprehensive information for decision-making at both internal and external management levels. Sixth, organizing accounting inspection. This is an activity to ensure the accuracy, honesty, reasonableness, and legality of accounting information through checking, comparing and monitoring the entire process of organizing and implementing accounting work. This is a key step to improve the quality of information, minimize risks and promptly detect errors or fraud.

In the context of digital transformation, the organization of accounting work does not only stop at complying with traditional requirements but also expands towards applying digital technology to improve productivity, accuracy and the ability to provide information in real time. The contents of organizing documents, accounts, accounting books, reports and accounting checks are gradually integrated into smart accounting software systems, enterprise resource planning (ERP) systems and cloud computing platforms. Thanks to that, the accounting process can automate many manual steps, reduce errors, save costs and support faster management decision-making. In the world, there have been many theories related to the organization of accounting work, especially in the context of technological change and digital transformation. One of the frequently used fundamental theories is Contingency Theory, according to which there is no “best” accounting organization model applicable to all businesses, but the optimal structure and system depend on specific situational factors such as scale, legal environment, human resources level and level of technology application. Research by Ismail (2009) proves that organizational, technological and human factors all have a strong impact on the effectiveness of accounting information systems. Similarly, Soderstrom & Sun (2007) assert that the quality of accounting information depends on random factors such as the legal and institutional environment. Complementing the above theory, the Technology-Organization-Environment (TOE) Framework helps explain firms’ decisions to adopt new technologies. This framework includes: Technological context: the availability and characteristics of technology (AI, Big Data, Cloud Computing) reflect the “need for digitalization in accounting”; Organizational context: internal characteristics such as size, structure, control processes, and leadership roles; Environmental context: external factors such as industry and especially the legal framework. In addition, the Resource-Based Theory (RBV) emphasizes the strategic role of “accounting human resource qualifications”. According to Ekwe & Abuka (2014), highly specialized human resources, proficient in technology and data analysis, are a sustainable competitive advantage, determining the level of professionalization and effectiveness of accounting work in the digital transformation period.

RESEARCH OVERVIEW AND PROPOSED RESEARCH MODEL

In the world, many studies have confirmed that digital transformation (DTS) has a profound impact on the organization of accounting work. Research by Zakharkina et al. (2022) shows that the application of digital technologies such as AI, Big Data, blockchain and cloud computing helps improve operational efficiency and financial transparency, but also poses challenges in terms of costs, personnel training, and cybersecurity. Ismail (2009) affirms that organizational, technological and human factors all significantly affect the effectiveness of accounting information. Hiyari (2013) emphasizes the role of accounting personnel, management commitment and information systems. Meanwhile, Söderström and Sun (2007) argue that the legal system, politics and accounting standards determine the quality of accounting information. Recent studies by Kerrouchea and Belouadah (2024) and Januszewski and Buchalska-Sugajska (2023) continue to confirm the positive impact of digital accounting and digital transformation on financial reporting quality, operational efficiency and data processing accuracy.

In Vietnam, studies have also noted the importance of technology and human resources for accounting organizations, but mainly focus on large enterprises or specific industries. Hoang and Nguyen (2021) pointed out that factors such as accounting personnel qualifications, information technology application, internal control system, enterprise size, legal framework and governance changes have a significant influence. Studies by Hoang (2016), Huynh (2015), Vu and Phan (2021) also mentioned factors affecting accounting work in small and medium enterprises, but have not yet deeply explored the digital transformation aspect. Notably, Duong (2020) affirmed that digitalization and digitalization are inevitable trend in accounting activities to meet the development requirements of the 4.0 era.

Based on the theoretical basis and synthesis of previous research results, the proposed research model on factors affecting the organization of accounting work at enterprises in the digital transformation period in Hai Phong City is presented as Figure 1 with the following hypotheses:

Large-scale enterprises often have diversified business activities, complex transaction volumes and higher management needs. This requires them to organize a professional accounting system, apply modern technology and stricter control processes. Meanwhile, small and medium-sized enterprises often have a lean accounting system due to limitations in human resources and finance. Many domestic studies, such as those by Hoang and Nguyen (2021) and Vu and Phan (2021), also confirm that scale is a factor that significantly affects the way accounting work is organized. From there, the hypothesis is:

- **H1:** Enterprise size has a positive influence on the organization of accounting work in enterprises.

The level of accounting personnel plays a key role in the operation and development of accounting systems. In the context of digital transformation, the role of accountants is no longer limited to recording but extends to analysis, consulting and decision support. A team with solid expertise, technology proficiency, and analytical skills will contribute to improving the efficiency of the accounting organization, especially when applying digital accounting systems. Hiyari's research (2013) shows that the quality of accounting work depends largely on the capacity of accountants. In Vietnam, Hoang and Nguyen (2021) also emphasized the importance of this factor. From there, the hypothesis is:

- **H2:** The level of accounting staff has a positive impact on the organization of accounting work in enterprises.

The internal control system serves as the foundation for ensuring the accuracy and reliability of accounting information. According to the Committee of Sponsoring Organizations of the Treadway Commission (2013), an effective internal control system will help prevent and detect errors and fraud, and improve compliance. When this system operates well, accounting work will be organized more tightly, transparently and reliably. From there, the hypothesis is:

- **H3:** The Internal control system has a positive impact on the organization of accounting work in enterprises.

Managerial involvement plays a key role in shaping and improving the effectiveness of accounting work. When managers are aware of the importance of accounting, committed and proactively participate in planning, monitoring, and allocating resources, the accounting system will be more organized, effective and flexible. Hiyari's research (2013) also affirmed that "management commitment" is a decisive factor for the quality of accounting work. From there, the hypothesis is:

- **H4:** Managerial participation has a positive impact on the organization of accounting work in enterprises.

The legal environment is understood as a system of regulations, standards and accounting regimes that enterprises must comply with in the process of organizing accounting activities. In Vietnam, the 2015 Accounting Law and guiding documents of the Ministry of Finance have established a unified legal framework, clearly regulating the organization of accounting apparatus, documents, books and financial reports. A transparent, synchronous and practice-oriented legal system (such as applying IFRS) helps enterprises improve standards, reduce legal risks and ensure

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compliance. Research by Söderström & Sun (2007) also pointed out the close relationship between law and the quality of accounting information. From there, the hypothesis is:

- **H5:** Legal regulations have a positive impact on the organization of accounting work in enterprises.

The need for digitalization in accounting reflects the inevitable trend of digital transformation in enterprises. Competitive pressure and the goal of optimizing operations force enterprises to apply digital technology to shorten processing time, reduce costs, increase accuracy, and improve management efficiency. International studies have confirmed the positive impact of digitalization on the accounting system. Zakharkina et al. (2022) show that digital transformation helps improve efficiency and transparency in the energy sector, while Kerrouchea & Belouadah (2024) point out the positive relationship between digital accounting and the quality of financial reporting. From there, the hypothesis is:

- **H6:** The need for digitalization in accounting has a positive impact on the organization of accounting work in enterprises.

The demand for accounting information reflects the pressure from stakeholders on the quality and timeliness of financial information. When managers, investors, banks, and regulatory agencies need information more quickly, accurately, and transparently, businesses are forced to improve their accounting organization to meet the demand. The higher the demand for information, the more businesses will be motivated to invest in a systematic accounting system, apply technology, and standardize processes (Pham et al., 2025). From there, the hypothesis is:

- **H7:** The need to use accounting information has a positive impact on the organization of accounting work in enterprises.

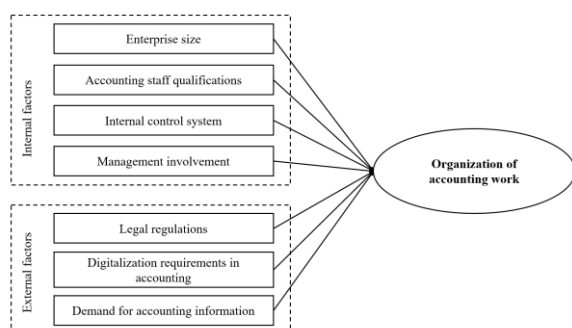


Figure 1. Proposed research model

Source: Author's proposal

Based on the hypotheses and proposed research model, the general research equation is written as follows:

$$OA = \beta_0 + \beta_1 \cdot ES + \beta_2 \cdot AS + \beta_3 \cdot IC + \beta_4 \cdot MI + \beta_5 \cdot LR + \beta_6 \cdot DR + \beta_7 \cdot DA + \varepsilon$$

In there:

Dependent element (OA): Organization of accounting work

Independent factors include: Enterprise size (ES); Accounting staff qualifications (AS); Internal control system (IC); Management involvement (MI); Legal regulations (LR); Digitalization requirements in accounting (DR); Demand for accounting information (DA)

β_k : Regression coefficient ($k = 0, 1, 2, \dots, 7$).

ε : Random error

RESEARCH METHODS

This study combines both qualitative and quantitative methods to ensure the scientific nature and reliability of the results. In the first phase, the qualitative method was used through in-depth interviews and group discussions with 15 accountants, finance and accounting officers, and 5 experts in the field of accounting, auditing and digital transformation in Hai Phong City. The goal of this phase is to explore, review and calibrate observed variables, thereby perfecting the scale for factors affecting the organization of accounting work in the context of digital transformation. The results obtained from the qualitative phase were used to adjust the content of the official survey questionnaire and the research model.

In the next stage, quantitative methods were applied to test the research model and proposed hypotheses. Data were collected from enterprises in many different fields operating in Hai Phong City. Due to the diversity in scale and industry, the study used a convenience sampling method combined with a snowball sampling technique to expand the survey subjects. The sample size was determined based on the recommendation of Hair et al. (2010), to ensure the level of significance in EFA exploratory factor analysis, according to which the minimum number of samples needed was 5 times the number of observed variables, and the best number of samples needed was 10 times the number of observed variables. The study applied the best ratio with 28 observed variables in the model; the best number of samples needed was 280. However, in order to increase the reliability and generalizability of the results, the study distributed 300 questionnaires. After eliminating invalid questionnaires, 293 valid questionnaires were included in the official analysis.

RESEARCH RESULTS

After distributing 350 survey questionnaires, the study received 310 responses. After screening and removing incomplete or invalid questionnaires, the total number of valid questionnaires used for analysis was 293, achieving a valid response rate of 83.7%.

Table 1. Descriptive statistics of survey sample characteristics

Demographic Variables	Categories	Frequency (n)	Percentage (%)
Gender	Male	118	40.3
	Female	175	59.7
Age	Under 30 years old	74	25.3
	30 – 40 years old	121	41.3
	41 – 50 years old	67	22.9
	Over 50 years old	31	10.6
Education level	College	61	20.8
	University	170	58.0
	Postgraduate	62	21.2
Job position	Accounting staff	186	63.5
	Chief Accountant	56	19.1
	Head of management	51	17.4
Years of experience	Under 5 years	89	30.4
	5 – 10 years	113	38.6
	Over 10 years	91	31.0

Source: Author's data processing results

The survey sample consists of 293 respondents, with a higher proportion of female participants. Most respondents are between 30 and 40 years old and hold a university degree. A large share of them work as accounting staff and have 5 to 10 years of professional experience. This indicates that the survey group has a solid educational background and practical experience in accounting, ensuring the reliability of the collected data.

Table 2. Results of scale reliability testing

Factors and Number of Variables			Cronbach's Alpha	Corrected Item – Total Correlation	Cronbach's Alpha if Item Deleted
Enterprise size	ES	3	0.806	0.471 – 0.567	0.798 – 0.766
Accounting staff qualifications	AS	5	0.795	0.502 – 0.586	0.775 – 0.743
Internal control system	IC	4	0.772	0.499 – 0.532	0.769 – 0.721
Management involvement	MI	3	0.816	0.487 – 0.576	0.804 – 0.759
Legal regulations	LR	4	0.824	0.514 – 0.594	0.811 – 0.770
Digitalization requirements in accounting	DR	5	0.807	0.433 – 0.523	0.792 – 0.768
Demand for accounting information	DA	3	0.826	0.534 – 0.575	0.817 – 0.785
Organization of accounting work	OA	4	0.831	0.528 – 0.551	0.784 – 0.754

Source: Author's data processing results

The results of the Cronbach's Alpha analysis show that all measurement scales have a reliability coefficient greater than 0.7, which meets the acceptable threshold suggested by Hair et al (2010). This indicates a high level of internal consistency among the observed variables within each construct. Furthermore, the Corrected Item–Total Correlation values of all items are above 0.3, confirming that each observed variable is strongly correlated with the overall scale and contributing positively to the measurement of the underlying construct. No items had to be removed from the scales as all indicators meet the reliability criteria. These findings demonstrate that the measurement scales used in the study are reliable and suitable for further analyses

Table 3. Results of exploratory factor analysis of independent factors

KMO coefficient = 0.797							
Bartlett's test		Approximate Chi-square value				8244.796	
		df				383	
		Sig.				0.000	
Items	Factor loading						
	1	2	3	4	5	6	7
MI3	0.803						
MI1	0.788						
MI2	0.768						
DR4		0.823					
DR2		0.795					

DR1		0.781					
DR5		0.772					
DR3		0.765					
LR1			0.815				
LR4			0.793				
LR3			0.786				
LR2			0.775				
ES2				0.807			
ES3				0.783			
ES1				0.770			
AS3					0.825		
AS5					0.801		
AS1					0.789		
AS4					0.778		
AS2					0.764		
DA1						0.805	
DA3						0.787	
DA2						0.773	
IC2							0.814
IC1							0.790
IC4							0.782
IC3							0.776
Eigenvalue min = 1.372							
Total variance extracted = 76.588 %							

Source: Author's data processing results

The results of the Exploratory Factor Analysis (EFA) for the independent variables indicate that the dataset is suitable for factor extraction. The Kaiser–Meyer–Olkin (KMO) measure of sampling adequacy reaches 0.797, which is higher than the minimum acceptable level of 0.5, demonstrating that the sample is adequate and the variables are correlated enough for conducting factor analysis. In addition, the Bartlett's Test of Sphericity yields a significant value of Sig. = 0.000, confirming the appropriateness of applying factor analysis. At the minimum Eigenvalue of 1.372, seven factors were extracted, which together explained 76.588% of the total variance. This value is well above the commonly accepted threshold of 50%, indicating that the extracted factors capture a large proportion of the variability in the data. Furthermore, all factor loadings are greater than 0.5, showing that the observed variables have a strong correlation with their respective factors and contribute significantly to the factor structure. These results demonstrate that the measurement scales for the independent variables are valid, reliable, and well-structured.

Table 4. Results of exploratory factor analysis of the dependent factor

KMO coefficient = 0.825		
Bartlett's test	Approximate Chi-square value	310.250
	df	4
	Sig.	0.000
Dependent factors	Number of observed variables	Factor loadings
Organization of accounting work	OA3	0.819
	OA2	0.802
	OA1	0.795
	OA4	0.779
Total variance extracted %	76.134	
Eigenvalue	1.976	

Source: Author's data processing results

The results of the Exploratory Factor Analysis (EFA) for the dependent variable confirm the appropriateness and reliability of the measurement scale. The Kaiser–Meyer–Olkin (KMO) measure of sampling adequacy is 0.825, which is well above the minimum threshold of 0.5, indicating that the data are suitable for factor analysis. Furthermore, the Bartlett's Test of Sphericity produces a significance level of Sig. = 0.000, demonstrating that the variables are sufficiently correlated to proceed with factor extraction. At an Eigenvalue of 1.976, only one factor is extracted, which explains 76.134% of the total variance. This high percentage indicates that the dependent variable items are strongly related and represent a single underlying construct. Additionally, all factor loadings are greater than 0.5, confirming the strong correlation between each observed variable and the extracted factor. These findings demonstrate that the dependent

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variable's measurement scale has high internal consistency and convergent validity, ensuring that it accurately reflects the underlying concept being measured. This provides a solid foundation for subsequent steps to test the research hypotheses.

Table 5. Correlation analysis

Factor	Sig	Pearson correlation coefficient
Organization of accounting work		1
Enterprise size	0.001	0.732
Accounting staff qualifications	0.000	0.719
Internal control system	0.000	0.635
Management involvement	0.000	0.578
Legal regulations	0.000	0.742
Digitalization requirements in accounting	0.000	0.681
Demand for accounting information	0.000	0.596

Source: Author's data processing results

The analysis results indicate that the dependent variable has a significant and positive correlation with all independent variables at the 0.01 significance level. This suggests that when each independent factor increases, the organization of accounting work in enterprises also tends to improve correspondingly. Additionally, the correlations between the independent variables are all below 0.8, which means that no multicollinearity problem is present. This ensures the reliability of the variables for inclusion in subsequent regression analysis. Overall, the matrix correlation confirms the linear relationships between the variables, providing a solid basis for conducting multiple regression analysis to further examine the impact of each independent factor on the dependent variable.

Table 6. Results of regression analysis

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0.789	0.772	0.761	0.326	1.836

ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	68.181	7	11.628	27.729	0.000
	Residual	11.654	285	0.821		
	Total	79.835	292			

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	SDs	Beta			Tolerance	VIF
1	(Constant)	1.903	0.020		2.047	0.000		
	DA	0.402	0.019	0.428	3.191	0.001	0.657	1.654
	IC	0.385	0.026	0.404	2.329	0.000	0.598	1.795
	ES	0.365	0.015	0.381	4.021	0.003	0.669	1.852
	LR	0.347	0.017	0.360	2.284	0.002	0.535	1.685
	AS	0.322	0.027	0.345	3.791	0.000	0.507	1.854
	SR	0.309	0.031	0.326	4.373	0.001	0.685	1.793
	MI	0.278	0.014	0.302	2.576	0.000	0.543	1.680
a. Dependent Variable: OA Notes: DA = Demand for accounting information; IC = Internal control system; ES = Enterprise size; LR = Legal regulations; AS = Accounting staff qualifications; DR = Digitalization requirements in accounting; MI = Management involvement.								

Source: Author's data processing results

The results of the multivariate linear regression analysis by the Enter method show that the research model has a high level of fit and statistical significance with a correlation coefficient R of 0.789, reflecting the close relationship between independent factors and dependent factors. In particular, the coefficient of determination R² is 0.772 and the adjusted R² is 0.761, demonstrating that the independent factors in the model explain up to

80.1% of the variation in the dependent factor. The analysis results also show that the Durbin-Watson coefficient is 1.836, ranging from 1.5 to 2.5, so there is no residual autocorrelation in the regression model. The results of the ANOVA analysis and F test show that the statistical value of Sig is 0.000, so the linear regression model is suitable for the data file and can be used.

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Testing the research hypotheses shows that all factors included in the model have a significance level of Sig. less than 0.05, indicating that the model is statistically significant. At the same time, the variance inflation factor (VIF) of the independent factors is less than 2, indicating that there is no multicollinearity between the factors in the model. In addition, regression diagnostic tests such as Scatterplot, Histogram, and PP plot show that the residuals are randomly distributed, approximately normal, and do not violate the assumptions of the multivariate linear regression model, specifically: Scatterplot plots showing residuals compared to the predicted values show that the points are randomly scattered around the mean = 0, not forming a regular geometric shape, proving that the assumption of linear relationship and constant variance (homoscedasticity) is guaranteed; The Histogram of the residuals shows that the residuals are approximately normally distributed, with the normal distribution curve roughly coinciding with the histogram when the Mean value is approximately 0 and the standard deviation is close to 1 reflecting normally distributed residuals. The P–P Plot of standardized residuals shows that the observation points are distributed close to the 45-degree diagonal, confirming that the assumption of normal distribution of residuals is not violated.

Thus, the hypotheses are all accepted, and the standardized linear regression equation is determined as follows:

$$OA = 0.428*DA + 0.404*IC + 0.381*ES + 0.360*LR + 0.345*AS + 0.326*SR + 0.302*MI + \varepsilon$$

Thus, all research hypotheses from H1 to H7 are accepted. Through the equation, the need to use accounting information has a coefficient of $\beta = 0.428$, which is the factor that has the strongest influence on the organization of accounting work. When the need to use accounting information increases, businesses tend to organize accounting work more systematically, accurately, and transparently to meet management and decision-making requirements. The internal control system has a coefficient $\beta = 0.404$, showing that a tight internal control system helps ensure the reliability of accounting data, limit errors and fraud, thereby improving the quality of accounting organization. Enterprise size has a coefficient $\beta = 0.381$, reflecting that larger enterprises often have the resources and technology to invest in more modern and professional accounting systems. Legal regulations have a coefficient of $\beta = 0.360$, showing the significant impact of a transparent and synchronous legal environment on the orientation and standardization of accounting work. The accounting staff qualification has a coefficient of $\beta = 0.345$, showing that the professional capacity and technological skills of the accounting team contribute significantly to the effective operation of the accounting system in the context of digital transformation. The demand for digitalization in accounting has a coefficient of $\beta = 0.326$, proving that the pressure and demand for digital transformation are pushing businesses to restructure accounting work towards automation and process optimization. Managerial involvement has a

coefficient of $\beta = 0.302$, showing that the role of orientation, commitment, and support of managers has a positive impact on the completion and effectiveness of accounting work in the enterprise.

Management implications

Firstly, businesses need to clearly identify the information needs of stakeholders (investors, tax authorities, internal administrators, etc.) to organize an appropriate accounting system. Prioritize the development of a diverse, flexible, and timely reporting system to support strategic decision-making. Encourage the application of accounting software that integrates real-time data to increase accuracy and reduce information latency.

Second, establish a clear process for checking, monitoring, and approving documents and transactions to minimize errors and accounting fraud. Implement automated controls and electronic tracking to enhance transparency and compliance. Periodically review and update internal control processes to align with modern governance and digital transformation requirements.

Third, large-scale enterprises need to decentralize and specialize their accounting departments to increase productivity and accuracy. For small and medium-sized enterprises, cloud computing accounting software should be applied to save costs, but still ensure centralized data management capabilities. There needs to be a reasonable investment policy for accounting technology infrastructure commensurate with the scale of operations.

Fourth, regularly update new regulations, accounting standards and tax policies to avoid legal risks. Enterprises should proactively train employees on financial and accounting compliance, turning “compliance” into an information competitive advantage. Establish a specialized legal or accounting department - internal audit to support ensuring legality in the entire accounting process.

Fifth, organize regular training programs on accounting standards, technology skills and data analysis. Encourage employees to participate in courses on management accounting and international accounting (IFRS) to expand their professional capacity. Apply compensation and career incentive policies to retain high-quality personnel.

Sixth, businesses need to build a digital transformation roadmap for the accounting department, prioritizing the application of technologies such as RPA (Robotic Process Automation) and AI in data checking and reporting. Deploy ERP-integrated accounting systems, connect with production and business activities to synchronize data. Enhance the security of digital accounting information, ensure data security and legal compliance.

Seventh, leaders need to proactively pay attention to and participate in accounting work, especially in analyzing

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financial reports to make strategic decisions. Create a mechanism to connect the accounting department and administrators, ensuring that accounting information is used effectively in operations. Encourage a culture of transparency and information sharing within the organization, making accounting a management tool rather than just a record-keeping function.

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