

## DIGITAL TRANSFORMATION IN CORPORATE ACCOUNTING: THEORETICAL FRAMEWORK AND EVALUATION CRITERIA

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ARTICLE INFO	ABSTRACT
<i>Received:</i> 07/01/2026	Digital transformation has emerged as an inevitable trend in corporate development, with accounting being one of the sectors most profoundly impacted by technological advancements. The integration of digital technologies in accounting not only automates financial information processing but also enhances the timeliness of data provision, thereby providing robust support for corporate governance. This article systematizes the theoretical foundations of digital transformation within the accounting function and synthesizes evaluation criteria for assessing digital maturity, based on frameworks proposed by international organizations and Vietnamese regulatory policies. Furthermore, the study analyzes the role of internal organizational resources including human capital, IT infrastructure, financial capacity, and leadership strategy, in driving the digital transformation process in accounting. The research findings contribute to clarifying the theoretical landscape of digital accounting and serve as a comprehensive reference for further academic inquiry and the practical implementation of digital initiatives in corporate accounting.
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### 1. INTRODUCTION

In the era of a rapidly evolving digital economy, digital transformation has emerged as an inevitable trend, enabling enterprises to bolster their competitive advantage and adapt to a volatile business environment. The explosion of disruptive technologies such as Artificial Intelligence (AI), Big Data, Cloud Computing, and Blockchain is fundamentally restructuring organizational operating methods and governance models. Within this paradigm shift, accounting, the information lifeblood of an enterprise, stands as one of the sectors most profoundly impacted. The integration of digital technology extends beyond the mere automation of manual tasks and enhanced data accuracy; it transitions the accounting function from a purely recording role to a strategic one, supporting real-time analysis and managerial decision-making. Empirical studies have consistently demonstrated that digital transformation significantly improves the quality of financial reporting and overall corporate operational efficiency.

However, practical implementation reveals a marked divergence in digital maturity across enterprises. While some organizations have advanced with integrated digital accounting systems, many others remain constrained by traditional methods with limited levels of digitization. This

disparity primarily stems from the readiness of internal resources, including IT infrastructure, human capital proficiency, financial capacity, and, crucially, the strategic vision of leadership. Although corporate digital transformation has garnered significant scholarly attention, specialized research focusing on the accounting function remains relatively sparse, particularly regarding the development of a comprehensive theoretical framework and specific evaluation criteria tailored to the Vietnamese market.

Therefore, this study is conducted to:

- (1) Systematize the theoretical foundations of digital transformation in accounting;
- (2) Develop a set of evaluation criteria for digital maturity in accounting, synthesized from international theoretical frameworks and Vietnamese regulatory policies (such as Decision No. 2158/QĐ-BTTTT November 7, 2023) ((MIC), 2023); and analyze the role of internal resources in driving this progression.

The research findings are expected to serve as a valuable reference for managers in orienting strategic roadmaps and optimizing resources to achieve successful digital transformation in the accounting domain.

## **2. RELATED WORKS**

### **2.1. Theoretical Framework for Digital Transformation in Accounting**

#### **The Concept of Digital Transformation**

Digital transformation is a widely utilized concept within management and information technology research. According to various studies, digital transformation is defined as the process of integrating and applying digital technologies across an organization's activities to catalyze fundamental changes in business models, operational processes, and value creation methods (Dao Thi Thanh Thuy, 2025). Distinct from mere data digitization, digital transformation necessitates a comprehensive shift in an enterprise's organizational and operational paradigms. This process encompasses the restructuring of operational workflows, the realignment of developmental strategies, and the cultivation of new capabilities to effectively leverage digital technologies.

In the context of a rapidly evolving digital economy, digital transformation is regarded as a critical factor enabling enterprises to bolster their competitive advantage and adapt to an increasingly volatile business environment.

#### **Digital Transformation in Accounting**

Parallel to the advancement of digital technologies, the accounting profession is undergoing significant transitions. Digital transformation in accounting is conceptualized as the process of integrating modern digital technologies into accounting practices to enhance information processing efficiency and provide superior support for corporate governance.

The implementation of digital accounting systems facilitates the automation of various accounting tasks, including transaction recording, document processing, financial statement preparation, and accounting data analytics. This integration not only minimizes manual labor but also significantly improves the accuracy and timeliness of accounting information. Furthermore, digital transformation is redefining the role of accountants within the enterprise. Rather than

being confined to traditional bookkeeping and data aggregation, accountants are increasingly involved in data analysis and providing strategic insights to support managerial decision-making (Dao Thi Thanh Thuy, 2025; C. Sampaio & Silva, 2025).

### **Internal Organizational Factors**

Internal organizational factors encompass the endogenous elements within an enterprise's control that directly influence its capacity to implement innovation and digital transformation initiatives. Prior research indicates that these factors comprise human capital, information technology (IT) infrastructure, financial resources, corporate strategy, and top management support (Nguyen Nam Thang, 2025; Nguyen Thi Thu Trang, Nguyen Thi Dieu Linh, & Trang, 2025; Thipwiwatpotjana, 2021).

In the context of digital transformation within the accounting function, these internal factors play a pivotal role. The deployment of digital accounting systems necessitates a workforce equipped with both professional expertise and relevant technological proficiency. Furthermore, a robust IT infrastructure is essential to facilitate data processing and storage requirements. Additionally, the commitment and strategic orientation of executive leadership are regarded as critical catalysts in driving the digital transformation process across the organization (Dao Thi Thanh Thuy, 2025; Nguyen Nam Thang, 2025).

### **2.2. Evaluation Criteria for Digital Transformation in Accounting**

In recent years, the development of criteria and models to evaluate the extent of digital transformation (DT) within enterprises has garnered significant attention from both scholars and regulatory bodies. These evaluative frameworks are designed to assist organizations in assessing their digital maturity, determining their digital readiness, and orienting appropriate implementation roadmaps. According to the Organisation for Economic Co-operation and Development (OECD), assessing an enterprise's digital transformation requires a multidimensional approach that concurrently considers development strategy, technological infrastructure, data assets, operational processes, and organizational capabilities (OECD, 2022)(Lie, 2023).

In Vietnam, to facilitate a systematic approach to digital transformation, the Ministry of Information and Communications issued Decision No. 2158/QD-BTTTT on November 7, 2023, approving the scheme for determining the Digital Transformation Index (DTI) for enterprises. Under this decision, the evaluation framework is constructed upon multiple pillars that reflect critical aspects of business operations. For small and medium-sized enterprises (SMEs), the assessment system comprises seven key pillars: (1) strategic orientation; (2) customer experience and omnichannel sales; (3) supply chain; (4) information systems and data governance; (5) risk management and cybersecurity; (6) financial management, accounting, planning, legal, and human resources operations; and (7) people and organization (Ministry of Information and Communications, 2023).

In addition to defining the evaluative pillars, Decision No. 2158/QD-BTTTT ((MIC), 2023) establishes a classification framework for corporate digital transformation across five

distinct levels: Basic, Developing, Developed, Advanced, and Leading. These levels reflect the digital maturity of an enterprise, ranging from the initial stages, where digitization activities are limited and fragmented, to an advanced state of high-level digitalization, characterized by the seamless integration of technology across all operations and the capacity to spearhead industry innovation. The specific characteristics of each level are detailed in Table 1.

Based on the Digital Transformation Index (DTI) framework stipulated in Decision No. 2158/QD-BTTTT dated November 7, 2023 and considering the specificities of corporate accounting practices, this study selects and adapts the evaluative pillars to focus on elements directly relevant to the accounting function. Furthermore, certain overlapping pillars have been integrated to ensure alignment with the research scope and to better elucidate the multifaceted nature of digital transformation within the corporate accounting system.

**Table 1. Digital Transformation Rating Scale according to Decision No. 2158/QD-BTTTT, November 7<sup>th</sup>, 2023**

<b>Level</b>	<b>Description of Digital Transformation Maturity</b>
<b>Basic</b>	The enterprise has not yet established specific digital objectives or implemented any solutions. Alternatively, it may have initiated basic digitization for a limited number of internal processes, products, or services.
<b>Developing</b>	Organizational digital objectives have been formulated and formally issued. Additionally, key individuals or management departments within the enterprise have recognized the significance and role of digital transformation.
<b>Developed</b>	Digital transformation is an integral component of the corporate strategy. Objectives, tasks, and implementation plans have been established; however, measuring and managing the execution process remains challenging and has not yet achieved full effectiveness.
<b>Advanced</b>	Digital transformation is integrated throughout all corporate operations; nonetheless, scaling and successful implementation across multiple departments continue to encounter obstacles.
<b>Leading</b>	The enterprise is a pioneer in innovation, leading industry-wide digital transformation efforts and striving toward becoming a fully digital enterprise. The organization continuously innovates and evolves by researching and adopting novel business and governance models.

The evaluation criteria for digital transformation within corporate accounting can be categorized into several primary thematic groups, including: (1) accounting strategy and organizational capacity; (2) the level of accounting integration with business operations; (3) digital accounting infrastructure and data; (4) security and control of accounting data; and (5) the extent of digitization in accounting processes. These criteria reflect pivotal dimensions of the digital transformation journey within an accounting system, ranging from strategic orientation and technological infrastructure to the depth of technology adoption in specific accounting tasks.

The detailed content of these criteria is presented in Table 2 below:

**Table 2. Evaluation criteria for digital transformation in corporate accounting**

No.	Original Criteria (Decision No. 2158/QĐ-BTTTT)	Adapted Criteria
1	Strategic orientation	Accounting strategy and organizational capacity
2	People and organization	
3	Customer experience and omnichannel sales	Level of accounting integration with business operations
4	Supply chain	
5	Information systems and data governance	Digital accounting infrastructure and data
6	Risk management and cybersecurity	Security and control of accounting data
7	Financial, accounting, planning, legal, and human resources management	Extent of digitization in accounting processes

*Source: Author's proposal*

The identification of a comprehensive evaluation framework for digital transformation in accounting not only elucidates the constituent components of the transformative process within the accounting domain but also establishes a rigorous foundation for analyzing the role of internal organizational resources in driving this progression.

### 3.3. The Role of Internal Resources in the Digital Transformation of Accounting

Digital transformation in accounting depends not only on technological advancements but is also heavily influenced by an organization's internal resources. These resources provide the essential foundation for implementing technological systems, restructuring accounting workflows, and effectively leveraging accounting data within a digitized environment. According to the Organisation for Economic Co-operation and Development, an enterprise's capacity for digital transformation is significantly contingent upon its organizational readiness, which encompasses human capital, technological infrastructure, and managerial capabilities (OECD, 2022)(Lie, 2023). Consequently, examining the role of internal resources is imperative to understanding the drivers of digital transformation within corporate accounting systems.

#### (1) Human Capital

Human capital is considered a pivotal factor in the digital transformation process of enterprises in general, and the accounting function in particular. In the context of increasing digital adoption, accounting personnel require more than just professional financial-accounting knowledge; they must also possess information technology (IT) skills, data analytics proficiency, and the ability to operate modern accounting software systems. Enhancing the digital literacy of human resources enables enterprises to effectively exploit digital accounting systems while bolstering their capacity to analyze and provide information for managerial purposes (Leitner-Hanetseder, Lehner, Eisl, & Forstenlechner, 2021; Terdpaopong, Visedsun, & Chotkunakitti, 2024). Conversely, a lack of personnel with appropriate competencies can hinder the deployment of technological solutions and diminish the overall effectiveness of the digital transformation process (Ngo Quang Hung, To Thi Ngoc Lan, Tran Thi Kim Chi, & Thanh, 2025; Pham Kha Vy, 2025).

#### (2) Information Technology (IT) Infrastructure

IT infrastructure serves as the bedrock for implementing digital accounting systems. This infrastructure includes accounting software, Enterprise Resource Planning (ERP) platforms, data storage and processing systems, and technologies that facilitate connectivity and information sharing across departments. A modern and stable technological infrastructure enables enterprises to automate various accounting processes, enhance data processing capabilities, and ensure the timeliness of financial information. Furthermore, IT infrastructure is a critical prerequisite for integrating the accounting system with other corporate management systems, thereby improving managerial efficiency and decision-making.

### **(3) Financial Resources**

Digital transformation in accounting typically necessitates substantial investment in technological systems, including accounting software, data infrastructure, security protocols, and information integration solutions. Therefore, financial resources play a vital role in determining the feasibility of implementing and scaling digital initiatives. Organizations with stable financial positions often possess more favorable conditions to invest in emerging technologies, conduct personnel training, and upgrade accounting systems to meet managerial requirements in a digital environment (Bui Thi Thu Ha & Hue, 2025; Pham Duc Hieu & Linh, 2025)

### **(4) Leadership Strategy and Vision**

The strategy and vision of corporate leadership provide the primary orientation for the organizational digital transformation process. When leaders recognize the significance of digital transformation and integrate digital objectives into the corporate development strategy, it creates a powerful impetus for adopting technology across functional areas, including accounting. Leadership commitment also facilitates the effective mobilization and allocation of necessary resources for transformation while fostering an organizational environment conducive to innovation and technological integration (Bui Thi Huong, 2023; Li, Zhao, & Zhao, 2024; Nguyen Ngoc Anh & Dung, 2025; D. Sampaio & Bernardino, 2016).

### **(5) Nexus between Internal Resources and Accounting Digital Transformation**

Internal organizational resources do not exist in isolation but are intricately interconnected throughout the digital transformation journey. Digitally competent human resources must be supported by appropriate technological infrastructure; investments in technology require robust financial backing; meanwhile, leadership strategy and vision provide the necessary direction and coordination for these resources. The synergistic combination of these internal factors enables enterprises to build a digital accounting system capable of data integration, process automation, and providing real-time information for managerial activities.

In conclusion, internal organizational resources play a fundamental role in driving digital transformation within the accounting function. Effectively leveraging these resources not only enhances the digitalization level of the accounting system but also contributes to improving the quality of financial information and overall corporate governance efficiency.

## **3. PROPOSED METHODOLOGY**

This study primarily employs a qualitative research approach, focusing on the synthesis and analysis of secondary data. The materials utilized include academic research, monographs, and scholarly articles from both domestic and international sources concerning digital transformation in general and its specific application within the accounting sector. Furthermore,

the study references official reports, regulatory documents, and digital transformation indices issued by governmental bodies to clarify the criteria for assessing digital maturity within enterprises.

Based on the collected literature, the article utilizes analytical and synthetic methods to systematize core concepts, research perspectives, and theoretical frameworks related to digital transformation in accounting. Concurrently, comparative and systematization methods are applied to delineate the evaluation criteria for digital transformation in corporate accounting and to examine the critical role of internal organizational resources in this process.

#### 4. RESEARCH RESULTS

By systematizing the theoretical framework and analyzing current regulatory guidelines, this study established the following key findings:

##### 4.1. Systematizing the theoretical foundations of digital transformation in accounting.

The study concludes that digital transformation in accounting transcends mere "digitization" (the conversion of analog data to digital formats), representing a holistic paradigm shift in organizational methods, operational workflows, and value creation. The integration of disruptive technologies such as AI, Big Data, and Cloud Computing, redefines the accounting function from a traditional record-keeping mechanism to a strategic pillar for real-time analysis and advanced decision support.

##### 4.2. Proposed Evaluation Framework for Digital Maturity in Accounting

Guided by the national standards of Decision No. 2158/QD-BTTTT, November 7<sup>th</sup>, 2023, this research adapted and developed a specialized evaluation framework tailored for corporate accounting, structured around five strategic pillars:

- **Accounting Strategy and Organizational Capacity:** Assessing strategic vision and the structural readiness of the accounting department.
- **Business Operational Integration:** Measuring the seamlessness of cross-departmental data connectivity and workflow alignment.
- **Digital Infrastructure and Data Management:** Evaluating the sophistication of accounting software, cloud platforms, and data storage capabilities.
- **Data Security and Internal Control:** Ensuring robust cybersecurity protocols and risk management frameworks for sensitive financial data.
- **Digitalization of Accounting Functions:** Determining the automation density within core accounting cycles and transaction processing.

##### 4.3. The Interplay and Decisive Role of Internal Resources

The analysis confirms that digital transformation efficacy is contingent upon the synergistic interaction of four internal resource clusters:

- (1). **Human Capital:** Identified as the pivotal factor; a deficiency in digital literacy among accounting staff constitutes a primary bottleneck to technology adoption.
- (2). **IT Infrastructure:** Acting as the technical foundation, it facilitates end-to-end automation and guarantees the integrity and timeliness of financial reporting.

- (3). **Financial Capacity:** Determining the enterprise's ability to fund the acquisition, maintenance, and continuous upgrading of sophisticated accounting ecosystems.
- (4). **Leadership Vision:** Serving as the guiding force for resource mobilization and strategic alignment.

#### 4.4. The decisive role of internal corporate resources

The analysis confirms that the digital transformation process in accounting is driven by the interaction of four core internal resources:

- (1). **Human resources:** Identified as the pivotal factor; a lack of digital competence among accountants creates a significant barrier to technology implementation.
- (2). **IT infrastructure:** Serving as the foundation that enables process automation and ensures the timeliness of financial information.
- (3). **Financial resources:** Determining the capacity to invest in, maintain, and upgrade modern accounting systems.
- (4). **Leadership strategy and vision:** Playing a guiding and coordinating role, facilitating the effective mobilization of the aforementioned resources to achieve digital transformation goals.

The findings reveal a critical causal relationship: while leadership strategy and vision serve as the necessary condition to initiate and orient the digital roadmap, human resource competence and IT infrastructure constitute the sufficient conditions to translate strategic intent into tangible digital transformation outcomes in the accounting domain.

## 5. CONCLUSION AND FUTURE DEVELOPMENT

### 5.1. Conclusion

Digital transformation is driving profound changes in corporate operations, particularly within the accounting function a domain that plays a critical role in providing information for management and decision-making. The application of digital technologies enables enterprises to increase the automation of accounting processes, strengthen financial data processing and analytics capabilities, and improve the transparency and reliability of accounting information. By synthesizing existing research and digital transformation evaluation frameworks, this article has clarified the criteria for assessing digital maturity within enterprises and analyzed the internal resources that play an essential role in the digital transformation of accounting. Resources such as human capital proficiency, information technology (IT) infrastructure, financial capacity, and the strategic orientation of leadership are considered foundational conditions that allow enterprises to effectively implement technological solutions within their accounting systems. The research findings indicate that the effective leverage of internal resources not only enhances the level of technology adoption in accounting but also helps enterprises better capitalize on the benefits of digital transformation for managerial activities. The analyses provided in this article contribute to the theoretical foundations of digital transformation in the corporate accounting sector and can serve as a basis for future research regarding the assessment of digital maturity or the factors influencing the digital transformation process in accounting.

## 5.2 Future Development

Based on the theoretical framework and initial findings established in this study, several critical avenues for future research are identified to further advance the discourse on digital accounting transformation. First, while this study focuses on systematizing criteria and evaluating the role of internal resources, future research should employ quantitative or mixed-methods approaches to empirically validate the proposed evaluation framework across diverse industries and scales of operation. Such empirical evidence would provide a more robust assessment of the correlation between digital maturity and financial performance. Second, the rapid evolution of emerging technologies, particularly Generative AI and Decentralized Finance (DeFi), necessitates continuous updates to the digital transformation criteria. Future studies could explore how these specific technologies redefine internal control mechanisms and audit trails within the digital accounting ecosystem. Finally, since leadership vision and human capital are identified as decisive pillars, further investigation into organizational psychology and change management is essential. Researching the impact of corporate culture on mitigating resistance to digital adoption would provide practical insights for optimizing the transition from traditional to digital-first accounting practices.

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