International Journal of Research in Engineering, Science and Management
Volume 8, Issue 1, January 2025
https://www.ijresm.com | ISSN (Online): 2581-5792

Factors Influencing the Application of Information Technology in Accounting Systems

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***Abstract*: The research investigates the impact of the Application of Information Technology in Accounting Systems, represented through five factors: Level of Understanding, Financial Resources, Scale of Operations, Integrity, and Information Quality. These factors were identified based on the opinions of experts and lecturers. Official research data were collected using survey questionnaires with a total of 141 valid responses. The results demonstrate that enhancing the level of understanding, strengthening financial resources, expanding the scale of operations, ensuring integrity, and improving information quality are all crucial factors contributing to the perception and application of information technology in accounting activities. These findings are theoretically significant and hold practical value, suggesting that organizations and managers should focus on these factors to optimize IT applications, thereby increasing efficiency and transparency in accounting operations.**

***Keywords*: Information Technology, Accounting System, Accounting Application.**

1. Introduction

In the context of an increasingly digitized economy, the application of information technology (IT) in accounting systems has become a crucial factor in enhancing financial reporting quality and improving managerial decision-making. This study focuses on identifying the factors influencing the adoption of IT in accounting systems, based on the theoretical framework and research models of Yanti and Pratiwi (2022), Wisna (2013), and Thong et al. (2024). Previous studies have highlighted that IT knowledge can significantly enhance the quality of accounting information systems (AIS), leading to improved financial information accuracy. For instance, Wisna (2013) emphasizes that IT characteristics such as functionality, ease of use, and compatibility directly affect AIS quality, which subsequently impacts accounting information quality. Similarly, Tuan (2022) and Ngan (2016) demonstrate the positive impact of IT on accounting activities, including financial reporting and internal control systems.

The study adopts a quantitative approach, utilizing methods such as regression analysis, Cronbach's Alpha reliability testing, and exploratory factor analysis (EFA) to examine key influencing factors. Among these, Level of Understanding, Financial Resources, Scale of Operations, Integrity, and Information Quality are identified as critical determinants. The findings aim to provide practical insights for businesses, particularly in developing strategies to optimize IT investments in accounting systems.

Research has affirmed that enhancing awareness, strengthening financial resources, expanding the scale of operations, ensuring honesty, and improving the quality of information are all crucial factors contributing to the promotion of awareness and the application of information technology in accounting activities. The rest of the article is organized as follows: We review the previous articles and develop testable hypotheses in section 3. In addition, section 3 describes the data and empirical measures. The authors should identify the relation of new findings with previous studies. Based on the research result and new findings, some conclusions should be made about organizations, managements, and firms; especially SMEs in section 4. This research will also contribute to understanding the broader implications of IT adoption in accounting, offering recommendations to enhance decision-making processes for managers and stakeholders in Vietnam.

2. Literature Review

The theory of "Structural Conditions for Interdisciplinarity" (SCI) by Lars Engwall (2018) from Cambridge University is considered one of the important theories on the development of interdisciplinarity in the era of Industry 4.0. SCI is seen as crucial in designing research programs for interdisciplinary fields such as accounting with technology or industry with informatics.

According to this theory, there are four factors for development:

Disciplines: Different scientific fields influence interdisciplinarity based on their integration levels, task clarity, and researcher dependency.

Institutions: Organizational structures, policies, and culture impact the ability to conduct interdisciplinary research.

Quality Control: Standards from individual fields can hinder interdisciplinarity unless adjusted to fit interdisciplinary methods and goals.

Funding: Concentrated funding in elite groups can limit interdisciplinarity, while diverse and flexible funding promotes it.

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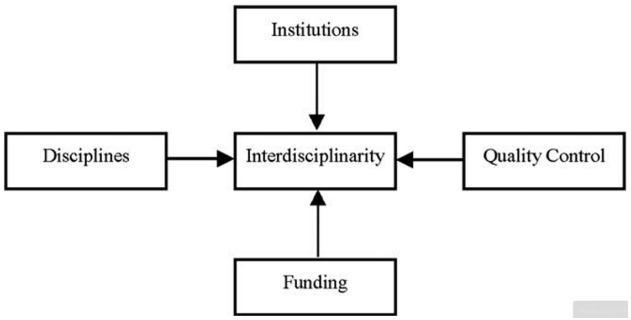

Fig. 1.

The theory of "Structural Conditions for Interdisciplinarity" can influence the application of information technology in accounting systems by facilitating integration through interdisciplinary organizational structures, promoting innovation through a supportive culture, implementing flexible policies that encourage collaboration, and ensuring resources and training are adequately allocated.

3. Theoretical Framework

A. Agency Theory

Agency theory highlights the relationship between business owners and their representatives, emphasizing risks arising from information asymmetry and differing interests between the two parties (Jensen & Meckling, 1976). In the context of integrating information technology (IT) into accounting systems, ensuring transparency and accuracy in financial data becomes crucial. Factors such as the educational level of accounting staff and the integrity of information play a key role in mitigating agency risks. Modern accounting systems embedded with IT enhance monitoring capabilities, improve the precision and transparency of accounting data, and reduce the likelihood of opportunistic behaviors and conflicts of interest.

B. Legal Theory

Legal theory posits that organizations must operate within the social and legal frameworks by complying with regulations and societal norms (Dowling & Pfeffer, 1975). The adoption of IT in accounting systems not only ensures compliance with laws but also enhances the quality of financial information. Businesses must invest in financial resources and IT infrastructure to meet legal and societal requirements. Furthermore, improved information quality reduces legal risks and strengthens a company's reputation among stakeholders (Chen et al., 2016).

C. Stakeholder Theory

Stakeholder theory asserts that businesses are accountable to all stakeholders, including employees, customers, and society, beyond just shareholders (Donaldson & Preston, 2020). To meet the diverse information needs of stakeholders, IT integration in accounting systems must ensure high-quality information in terms of timeliness, accuracy, and comprehensiveness. The educational background of accounting staff, the ability to manage enterprise scale, and the quality of information output are critical factors in optimizing the effectiveness of IT application.

D. Factors Affecting IT Adoption in Accounting

Several factors influence the successful adoption of IT in accounting systems. *Level of Understanding*: The professional expertise and IT skills of accounting staff determine their ability to operate and leverage modern accounting software. Ngan (2022) identified the lack of IT knowledge as a significant barrier to effective IT adoption. *Financial Resources*: Investments in hardware, software, and workforce training require strong financial backing. Tuan (2022) highlighted that the financial capacity of an enterprise significantly affects its ability to implement and sustain IT systems in accounting. *Scale of Operations*: The scale of operations dictates the complexity of transactions and the requirements of the accounting system. Thong et al. (2024) found that larger enterprises are more likely to adopt IT extensively due to better resources. *Integrity*: A reliable accounting system must ensure the honesty and transparency of information, which are vital for building trust and enhancing an enterprise's credibility. *Information Quality:* The quality of accounting information is evaluated based on accuracy, timeliness, and relevance to users' needs. Yanti (2022) emphasized that a robust accounting system provides reliable and comprehensive financial information to support decision-making.

4. Research Model and Research Method

A. Research Model

Based on foundational theories and prior research by Wong & Yap (2024), Afsay et al. (2023), Seethamraju & Hecimovic (2023), Nguyen et al. (2022), Handoko (2021)…, this study proposes a research model incorporating specific factors from both organizational and individual perspectives, as illustrated in Figure 2.

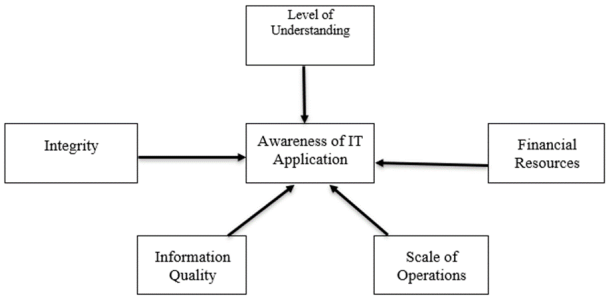

Fig. 2. Research model

H1. The level of understanding has a significant impact on the ability to understand and apply IT tools in accounting.

Level of Understanding: Previous studies have shown that the level of understanding of information technology (IT) can improve the quality of the accounting information system (AIS), thereby enhancing the quality of accounting information. For example, Nelsi Wisna's study (2013) indicates that IT features such as functionality, ease of use, and compatibility

affect the quality of the AIS, which in turn impacts the quality of accounting information. Additionally, Tuan (2022) demonstrates that IT positively impacts accounting activities, helping improve the quality of financial reports and the effectiveness of internal control systems. These factors influence the perception of IT application in accounting.

H2: Financial resources have a significant impact on the ability to invest in IT for accounting.

Financial Resources: Nelsi Wisna's research (2013) indicates that IT characteristics such as functionality, ease of use, and compatibility affect the quality of the AIS, which in turn affects the quality of accounting information. Strong financial resources can help businesses invest in advanced technologies, enhancing the quality of AIS and accounting information. Tuan (2022) shows that IT positively influences accounting activities, helping managers make better decisions and improving the quality of financial reports. Sufficient financial resources allow businesses to invest in hardware, software, and other IT solutions, thereby improving accounting operations. Ngan (2016) reveals that financial resources are one of the key factors influencing the adoption of accounting software in small and medium-sized enterprises (SMEs). Companies with strong financial resources are better able to invest in modern IT solutions, improving the efficiency and accuracy of accounting operations.

H3: The scale of a company significantly affects the professionalism of accounting.

Scale of Operations: Ngan (2016) found that the size of a company is a key factor affecting the application of accounting software. Larger companies typically have better financial and human resources, making it easier to invest in and implement modern IT systems in accounting. Tuan (2022) emphasizes that IT adoption in the AIS improves the quality of financial reporting and internal control effectiveness. Larger companies tend to have a higher demand for accurate and timely accounting information, which leads them to invest heavily in IT. Thong (2024) shows that IT-related risks can affect the quality of the AIS. Larger companies are generally better at managing and mitigating these risks due to their scale and resources.

H4. Integrity in modern accounting activities requires accountants/auditors to have deep knowledge of IT to quickly detect and trace discrepancies in an increasingly complex information environment.

Integrity: Nelsi Wisna (2013) states that the quality of the AIS, including its reliability and accuracy, affects the quality of accounting information. Tuan (2022) shows that IT positively influences accounting activities, improving the quality of financial reports and decision-making effectiveness. Yanti and Pratiwi (2022) confirms that the quality of the AIS significantly affects the quality of accounting information, with integrity being an essential factor.

H5: Information quality reflects the ability to apply and perceive IT tools in accounting, ensuring that the provided information is accurate and sufficient, avoiding unnecessary details.

Information Quality: Previous studies have shown that information quality is a key factor affecting the effectiveness of the AIS. For example, Nelsi Wisna (2013) highlights that IT characteristics such as functionality, ease of use, and compatibility impact the quality of the AIS, thereby affecting the quality of accounting information. Tuan (2022) also shows that IT positively impacts accounting activities by enhancing the quality of financial reporting and internal control effectiveness.

B. Research Method

1) Research Approach

For this study, the research team employed a mixed-methods approach, which combines qualitative and quantitative research methods. This approach allows the team to leverage the strengths of both qualitative and quantitative studies, integrate diverse data collection methods, and produce reports that are objective and practical. Additionally, this combination offers a better and broader understanding of the factors affecting perceptions of IT application in accounting practices.

Qualitative research method: Based on existing literature and previous surveys, the research team identified factors influencing perceptions of IT application in accounting. Using observed variables and theoretical foundations, a preliminary questionnaire was designed. The team then conducted discussions to adjust, revise, and supplement incomplete questions. After refining the scales through group discussions, the questionnaire was tested in pilot interviews, further adjusted, and finalized for broader survey use.

Quantitative research method: The quantitative study was conducted through surveys to gather statistical data that reflect quantities, measure variables, and interpret relationships among factors. This process involved defining research questions, designing the questionnaire, collecting, and processing data. The research team refrained from participating in the survey process to avoid introducing subjective bias into the data.

2) Sampling Method

a) Qualitative Sampling Method

The research team employed purposive sampling and conducted individual interviews to supplement information gathered through surveys. The team did not participate in the interviews to prevent subjective biases in the data.

b) Quantitative Sampling Method

For this study, the research team adopted a non-probability sampling method, specifically convenience sampling and snowball sampling. The convenience sample included students majoring in economics and working professionals in the economic sector. Survey questionnaires were distributed to these subjects, who were encouraged to forward them to others (snowball sampling). This approach's advantage lies in its ability to reach a diverse audience while saving time and cost.

Sample size depends on the data required and the relationships to be established (Kumar, 2005). The greater the diversity of the research problem, the larger the required sample size. Another principle is that larger sample sizes improve research accuracy, but this varies with the specific research problem. According to Hoang Trong and Chu Nguyen Mong Ngoc (2008), the sample size for factor analysis should be at

least 4 to 5 times the number of observed variables to yield meaningful results.

In this study, with 5 independent variables, at least 90 samples are required based on the formula by Tabachnick and Fidell (1996). For 22 observed variables, the minimum sample size required is 160, according to Bollen (1989). The research surveyed 311 respondents and retained 200 valid questionnaires for further analysis after screening. Thus, the collected data met the requirements for robust model implementation.

c) Data Collection and Processing Methods

1. Qualitative Research

Data Collection Methods:

i. Secondary Data

The primary method for collecting secondary data was literature review. Relevant documents were gathered from sources such as books, theses, scientific journals, dissertations, and domestic and international research studies. These materials provided research subjects and content relevant to the study.

ii. Primary Data

For primary data, the research team conducted in-depth interviews on factors affecting perceptions of IT application in accounting practices.

Interview Subjects: Students and professionals in the economic field.

Data Collection Tool: A structured questionnaire comprising detailed and specific questions about the factors influencing perceptions of IT application in accounting practices.

Data Processing Methods

i. Secondary Data

Secondary data were processed and analyzed using synthesis and comparative methods. The synthesis method was used to compile documents and secondary data, forming an initial theoretical overview for the study and identifying research gaps to construct the preliminary questionnaire.

ii. Primary Data

Primary data were processed at the desk using information from interviews, which were synthesized and coded into information groups. The research team compared the data to develop themes and categories of information, infer findings, build models, and generalize into theories. Consistency among concepts and theories was also verified.

2. Quantitative Research

Data Collection Methods

i. Secondary Data

Secondary data were collected from previous research on perceptions of IT application in accounting practices, as well as domestic and international articles and scientific journals.

ii. Primary Data

The research team used self-administered surveys created using Google Forms and distributed via platforms such as Zalo and Facebook. The aim was to investigate perceptions of IT application in accounting practices. Data collected were cleaned and assessed for normal distribution before being analyzed using SPSS software to evaluate scale reliability, model fit, and hypothesis testing for relationships between independent and dependent variables in the research model.

Data Processing Methods

The research team utilized SPSS Version 20 for data analysis and processing.

i. Descriptive Statistical Analysis

Descriptive statistical analysis is the simplest analytical technique for any quantitative research and was employed to summarize the survey respondents' profiles.

ii. Reliability Test Using Cronbach's Alpha

Cronbach's Alpha measures the correlation among variables in the questionnaire to determine the variation of individual variables and their relationships. According to many researchers, variables with a Corrected Item-Total Correlation > 0.4 and a Cronbach's Alpha from 0.7 to 0.8 are considered reliable, while values from 0.6 are acceptable in cases of new concepts or contexts. For this study, a Cronbach's Alpha value of 0.6 or higher was deemed acceptable.

iii. Exploratory Factor Analysis (EFA)

Before conducting EFA, the study checked conditions using the Kaiser-Meyer-Olkin (KMO) measure and Bartlett's test. A KMO value > 0.5 and a significance level of Bartlett's test < 5% were deemed acceptable. Key criteria for EFA included:

Factor loadings ≥ 0.5; values between 0.4 and 0.5 were retained if the variable was critical to the measurement.

Total Variance Explained (TVE) ≥ 50%.

Eigenvalues ≥ 1.

iv. Regression Analysis

Adjusted R Square: Reflects the extent to which independent variables influence the dependent variable. Values above 50% indicate acceptable model usage.

Durbin-Watson Test: Checks for autocorrelation. Values between 1 and 3 indicate no autocorrelation.

Analysis of Variance (ANOVA): Tests whether the linear model applies to the population.

Multi-collinearity Test: Ensures no strong correlations exist among independent variables. A VIF < 10 indicates no multi-collinearity issues.

C. Sampling and Data

For this topic, the research team used a quantitative research method. The team conducted a survey method to provide statistics that reflect the quantity, measure, and interpret the relationships between factors through the following processes: defining research questions, creating a questionnaire, and collecting and processing data. The research team did not participate in the survey, ensuring that the data collected was not biased in any subjective direction.

The study included five independent variables, so according to the formula by Tabachnick and Fidell (1996), at least 90 samples were needed. With 22 observed variables, the minimum sample size required for the study, based on Bollen's (1989) formula, was 160. In practice, the study surveyed 311 individuals, and after screening, 200 valid survey responses remained for further analysis. Thus, the collected data ensured the effective execution of the research model.

5. Results

A. Reliability Assessment of Measurement Scales

The reliability of the scales was assessed using Cronbach's Alpha coefficient (analyzed through SPSS 24 software). The purpose was to determine which survey items should be retained and which should be eliminated among the multiple items presented in the questionnaire. After analysis, the results of the scales' reliability are summarized in the following table:

To analyze the reliability of the scales, the study employed Cronbach's Alpha coefficients and corrected item-total correlations, as well as Cronbach's Alpha if Item Deleted (Trong &Ngoc, 2008). The findings play a crucial role in constructing formal measurement scales. The results indicate that most of the scales for the factors have Cronbach's Alpha coefficients greater than 0.6 and corrected item-total correlations above 0.3. Additionally, the corrected item-total correlation values of the scales are less than Cronbach's Alpha if Item Deleted, which in turn is less than the Cronbach's Alpha of the entire factor group Trong&Ngoc, 2008).

B. Exploratory Factor Analysis (EFA)

1) EFA for Independent Variables

The factor analysis in this study was conducted using the Principal Component Analysis extraction method and Varimax rotation to group the factors. The analysis evaluated two indicators: the KMO (Kaiser-Meyer-Olkin) coefficient and Bartlett's test of sphericity to examine the hypothesis H0: the correlation between observed variables is zero in the population.

The Results Areas Follows:

The KMO coefficient = 0.809 (0.5 < KMO < 1) indicates that

Table 1
Cronbach's alpha coefficients of measurement factors

1. Level of Understanding (Round 1) – Cronbach's Alpha: 0.703				
Observed Variable	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
MD1	11.383	5.321	0.593	0.586
MD2	11.337	5.114	0.636	0.559
MD3	11.447	5.338	0.581	0.592
MD4	11.483	5.174	0.276	0.825
2. Level of Understanding (Round 2) – Cronbach's Alpha: 0.825				
Observed Variable	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
MD1	7.650	2.476	0.705	0.733
MD2	7.603	2.434	0.699	0.739
MD3	7.713	2.593	0.638	0.800
3. Financial Resources – Cronbach's Alpha: 0.789				
Observed Variable	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
NL1	13.897	8.942	0.611	0.734
NL2	13.727	10.112	0.491	0.772
NL3	13.933	9.246	0.569	0.748
NL4	13.920	8.863	0.596	0.740
NL5	13.883	9.247	0.566	0.750
4. Scale of Operations – Cronbach's Alpha: 0.784				
Observed Variable	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
QM1	11.603	5.130	0.575	0.741
QM2	11.553	5.245	0.565	0.745
QM3	11.473	5.447	0.600	0.728
QM4	11.480	5.294	0.629	0.713
5. Integrity – Cronbach's Alpha: 0.740				
Observed Variable	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
TT1	11.027	3.932	0.507	0.695
TT2	11.023	3.882	0.500	0.699
TT3	10.940	4.090	0.533	0.681
TT4	11.050	3.693	0.592	0.645
6. Information Quality (Round 1) – Cronbach's Alpha: 0.774				
Observed Variable	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
CL1	15.247	7.758	0.237	0.824
CL2	15.230	6.124	0.630	0.703
CL3	15.080	6.040	0.702	0.680
CL4	15.263	5.867	0.553	0.733
CL5	15.260	6.119	0.653	0.696
7. Information Quality (Round 2) – Cronbach's Alpha: 0.824				
Observed Variable	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
CL2	11.457	4.704	0.648	0.778
CL3	11.307	4.668	0.710	0752
CL4	11.490	4.398	0.587	0.814
CL5	11.487	4.712	0.668	0.770
8. Awareness of IT Application – Cronbach's Alpha: 0.757				
Observed Variable	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
NT1	11.290	4.775	0.607	0.675
NT2	11.167	5.002	0.596	0.685
NT3	11.477	4.344	0.487	0.753
NT4	11.267	4.611	0.566	0.693

Source: Research Data Analysis Results, 2024

Table 2
Results of EFA for independent variables

Factors	Variable	KMO = 0,809; Sig. = 0,000				
		Factor loading				
		1	2	3	4	5
Financial resources	NL1	0,798				
	NL4	0,783				
	NL5	0,722				
	NL3	0,705				
	NL2	0,563				
Information Quality	CL5		0,804			
	CL3		0,790			
	CL2		0,776			
	CL4		0,720			
Scale of Operations	QM4			0,830		
	QM3			0,737		
	QM2			0,736		
	QM1			0,719		
Integrity	TT4				0,767	
	TT3				0,731	
	TT2				0,690	
	TT1				0,676	
Level of Understanding	MD1					0,842
	MD2					0,830
	MD3					0,768
Initial Eigenvalues		5,539	2,172	1,873	1,498	1,435
Total variance extracted (%)		62,582				

Source: Results from the analysis of research data, 2024

the factor analysis for grouping these variables together is appropriate. With a significance level of Sig. = 0.000, it shows that the observed variables are correlated with each other across the overall sample.

The EFA results indicate that the total variance extracted is 62.582% (>50%), meaning that the 5 extracted factors explain 62.582% of the variance in the data. This is an acceptable result, demonstrating that grouping the factors together is appropriate.

The extraction stopped at the 5th factor with an Eigenvalue of 1.435 > 1, confirming that the factor analysis results are suitable.

The observed variables have factor loadings greater than 0.5, with no variable having factor loadings on both factors simultaneously, thus ensuring convergent validity of the scales.

2) EFA Analysis of the Dependent Variable

Similar to the EFA analysis for the independent factors, the EFA analysis for the dependent variable shows that the KMO coefficient = 0.772 > 0.5, confirming the appropriateness of the factor analysis. With a significance level of 0.000 and an Eigenvalue of 2.366, the observed variables are correlated with each other. The variance extracted is 59.162%, indicating that the 1 extracted factor explains 59.162% of the data variance.

Table 3
EFA analysis results for the dependent factor

Factors	Variable	Factor loading 1
Perception of IT application	NT1	0,801
	NT2	0,794
	NT4	0,780
	NT3	0,697
Eigenvalues		2.366
Total Variance Extracted (%)		59.162
Sig		0.000
KMO		0.772

Source: Results from research data analysis, 2024

3) Regression Analysis

The author conducted regression analysis to determine the degree of influence of the factors affecting the perception of IT application in accounting activities. The study utilized multiple regression with the dependent variable being "Perception of IT Application" and five independent factors.

Table 4
Results of model fit analysis

Model	R	R-Squared	Adjusted R-Squared	Standard Error of the Estimate	Durbin-Watson Coefficient
1	0,813[a]	0,661	0,655	0,40759	1,734

Source: Results from research data analysis, 2024

Remarks: The Durbin-Watson coefficient of 1.734 satisfies the condition, indicating no autocorrelation. (As it falls within the range of 1.5 to 2.5, the result does not violate the assumption of first-order autocorrelation, according to Yahua Qiao, 2011).

The Adjusted R-squared is 0.655, meaning the model explains 65.5% of the factors influencing the decision to adopt IT application in accounting or 65.5% of the variation in the perception of IT application is accounted for by the model.

Remarks: The F-test with Sig. = 0.000 < 0.05 satisfies the condition, indicating that the multiple linear regression model is suitable for the dataset.

6. Conclusion

During the discussion process, the research team proposed a hypothetical model with five key factors influencing the perception of IT application in accounting activities. These factors include understanding level, financial resources, scale of operations, integrity, and information quality. Through the process of data collection, survey, and adjustment, the research model remained unchanged from its original version.

Firstly, understanding level was identified as the most influential factor, with a standardized beta coefficient of 0.329. This indicates that as an individual's or organization's understanding of IT increases, their perception of IT application in accounting activities correspondingly improves. This is a significant finding, emphasizing the role of education and knowledge enhancement about IT in fostering acceptance and use of technology in accounting.

Secondly, financial resources were also identified as a crucial factor, with a standardized beta coefficient of 0.250. This result confirms that organizations with strong financial resources are better positioned to invest in IT, thereby enhancing their perception and ability to apply IT in accounting activities. This also suggests that financial support policies, such as preferential loans or grant programs, could play a critical role in promoting IT adoption in this field.

The third factor studied was the scale of operations, with a standardized beta coefficient of 0.211. This result indicates that larger organizations tend to have a higher perception of IT applications in accounting. This could be explained by the fact that large organizations often face more complex information management and processing needs, leading them to invest more in IT to improve operational efficiency. Additionally, larger organizations are more likely to have access to resources and IT experts, further enhancing their perception and ability to utilize this technology.

Integrity was the fourth factor identified as influencing the perception of IT application in accounting activities, with a standardized beta coefficient of 0.185. This result underscores that honesty and transparency in accounting activities are not only ethical requirements but also contribute to improving IT awareness. Organizations that prioritize integrity tend to use IT to ensure transparency and accuracy in financial reporting and other accounting activities.

Finally, information quality was also identified as a significant factor, with a standardized beta coefficient of 0.234. This result suggests that as information quality improves, the perception of IT application in accounting activities also increases. This can be explained by the fact that high-quality information enables organizations to make more accurate and effective decisions, thereby encouraging the adoption of IT to maintain and enhance information quality.

In conclusion, the study affirmed that improving understanding levels, enhancing financial resources, expanding the scale of operations, ensuring integrity, and improving information quality are all essential factors in fostering awareness and application of IT in accounting activities. These findings are theoretically significant and practically valuable, suggesting that organizations and managers should focus on these factors to optimize IT application, thereby enhancing efficiency and transparency in accounting activities.

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