

The factors influencing the digital transformation intention of Tax Agents of the Consultancy and Tax Agent Association (HTCAA) in HoChiMinh, Vietnam

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Abstract: Digital transformation is becoming a crucial factor in various business sectors, including taxation and accounting. Research on the digital transformation of tax agencies within the Consultancy and Tax Agent Association of Ho Chi Minh City (HTCAA) has become imperative. This study underscores the benefits of digital transformation, such as increased efficiency, improved quality of tax consultancy services, adaptation to legal changes, creation of new business opportunities, enhanced data management, secure information protection, efficient customer interaction, and meeting market demands. By understanding and implementing digital transformation, tax consultancy agencies can attract and retain clients in an increasingly competitive business environment. This research aims to elucidate the decisive factors in the digital transformation process within tax consultancy agencies and contribute to the development of the tax consultancy industry in Ho Chi Minh City, Vietnam.

Keywords: Digital Transformation, Tax Agents, Consultancy and Tax Agent Association (HTCAA), HCM,

I. Introduction

Digital transformation is becoming an essential factor in most industries globally, and the economic business sector in Vietnam, particularly the Tax Agency sector in Ho Chi Minh City, is no exception. Digital transformation not only helps adapt to new technologies but also brings significant opportunities for tax agencies. Digital transformation enables tax agencies to significantly improve work efficiency and productivity by automating processes, reducing manual work, and optimizing data management. As a result, Tax Agencies can save time and costs while enhancing their ability to serve customers. Digital transformation also allows them to provide higher quality services to clients by improving information and data management, enabling quick information retrieval, and enhancing data analysis capabilities, thus allowing staff to offer accurate advice and better consultancy services. In the context of the continuously evolving information technology impacting tax regulations, tax agencies need to embrace digital transformation to understand and effectively implement legal changes. Digital transformation also opens up new business opportunities for these agencies, allowing them to offer online services and reach customers beyond their current headquarters. Additionally, digital transformation facilitates more efficient tax data management through automated tax data management systems, enabling the storage, retrieval, and accurate analysis of tax data quickly. This ensures data accuracy and avoids errors in tax processing. Digital transformation also enhances information security for businesses and their clients. In summary, digital transformation can meet most market demands, helping businesses in general and tax agencies under HTCAA, in particular, to improve work efficiency, enhance service quality, adapt to legal changes, create new business opportunities, improve data management, strengthen information security, interact with customers, and meet market requirements to attract and retain clients. For these reasons, the author has chosen this research to affirm that digital transformation will bring significant efficiency to the tax agency industry in Ho Chi Minh City, Vietnam.

II. Theoretical Foundation and Research Methods

1. Theoretical Foundation

1.1. Overview of Ho Chi Minh City Tax Consultants and Agents Association

Ho Chi Minh City Tax Consultants and Agents Association (abbreviated as HTCAA) is a socio-professional

organization, operating under the charter of the association approved by the HCMC People's Committee under Decision No. 4308/QĐ-UBND, dated December 24, 2022 of the People's Committee of Ho Chi Minh City and under the state management of the HCMC Tax Department. Ho Chi Minh City Tax Consultants and Agents Association organizes periodic updating of tax and accounting knowledge in accordance with the Law on Tax Administration...

1.2. Tax Agent Overview

Tax agent is an economic organization, which is a tax agent service company, auditing service company, accounting service company registered to practice tax procedure services (tax agent) in Vietnam. Tax agents are allowed to provide tax services: tax consultancy, preparation of tax returns, tax finalization, tax record review, tax refund, tax accounting;

Tax agent is a conditional business line, under the management of the General Department of Taxation. Every year, the General Department of Taxation organizes certification exams, examines conditions and grants practice certificates to tax agents, and periodically updates knowledge in accordance with the Law on Tax Administration for tax agency employees.

Currently, nationwide, there are more than 2000 tax agents working for more than 400 tax agents who are certified tax agents, accountants and auditors providing tax procedure services. Documents guiding exam preparation conditions, practice registration, licensing of certification of eligibility to practice tax agent services, termination of practice, periodic knowledge update shall comply with Circular 10/2021/TT-BTC, dated December 26, 2021.

1.3. Digital transformation concept

According to previous studies, digital transformation is the process of using digital technology and digital tools to change or enhance business operations, product production, service provision or organizational management. Digital transformation can include changing production processes, work organization, customer approaches, or improving products and services.

Digital transformation is often accompanied by the adoption of new tools such as artificial intelligence, cloud computing, blockchain, and the Internet of Things (IoT). The objective is to improve the performance of the organization, enhance competitiveness, improve customer experience and increase adaptability to changes in the business environment. Digital transformation has become an important trend in business and modern organizations.

Some scholars view digital transformation as a strategy, a process or a business model. With the development of theory and practice, scholars argue that digital transformation of enterprises requires not only the use of technology but also reshaping the vision, strategy, organizational structure, processes, competencies and culture of the company to adapt to any changes in the digital business environment (Xin Zhang, Yaoyu and Liang Ma, (2022))

1.4. Information technology

According to Blake Morgan 2020, the available Information Technology helps businesses have many options to serve the digital transformation process. In the research of Xin Zhang, Yaoyu Xu, Liang Ma (2022) also showed that Information Technology is the most important for companies to achieve digital transformation. Information technology is the field that deals with the use of computers and electronic technologies to collect, process, store, transmit and share information. Technologies in this field include software, hardware, the Internet, LAN, communications, and other technologies related to the management of information and the use of computers.

Information technology affects many different sectors, including business, education, healthcare, science, media, and entertainment.

For tax agents, information technology is used in most business processes: accounting, tax declaration, human resource management, customer management, collecting data from customer data, data processing, making reports and exporting reports.

1.5. Personnel of the enterprise

Human resources play an important role in the digital transformation process. HR is the people who use and manage technology, build processes, and manage data within the organization. Some previous studies have also shown that human resources have a great influence on the successful digital transformation process or not. Here are some HR factors affecting the digital transformation process: (1) Knowledge and skills: Personnel need to have the necessary knowledge and skills to use new technology. This requires the organization to invest in the training and skill development of its employees; (2) Attitude of acceptance: Employees need to have a positive attitude, be willing to change and accept the use of new technology to be able to participate in the digital transformation process; (3) Leadership and management: Leaders and managers need to create a dynamic environment to encourage employees to participate in the digital transformation process and ensure the consensus and commitment of all employees; (4) Spirit of innovation: Employees need to have an innovative spirit to be able to seek and apply new approaches and optimize the organization's workflow; (5) Customer understanding: Employees need to understand their customers in order to be able to meet their needs through the use of digital technology. Blake Morgan (2020) also said that the obstacle of businesses in digital transformation stems from the unwillingness of many people, even from leaders.

1.6. Enterprise size

According to Rogers 1995, Damanpour 1996, large-scale companies are expected to facilitate the initiation and adoption of innovation because they tend to take advantage of resources. Nguyen Thi Anh Van and Nguyen Khac Hieu, in their study Factors affecting technological innovation in small and medium enterprises in Vietnam, also pointed out that enterprise size plays an important role in technological innovation.

Business size is typically evaluated based on a number of different factors, including the number of employees, annual revenue, and total assets. This is an indicator to measure the size and scope of a business.

There are many ways to assess the size of a business, but the most common methods include: (1) The number of employees is an important indicator for measuring the size of a business. However, with the development of technology has made the number of employees no longer the most important indicator for assessing the size of an enterprise; (2) Annual revenue is another important indicator to evaluate the size of a business. This is the amount of revenue from sales, provision of services for one year of business activity; (3) Total assets are the total value of all assets of an enterprise, including both long-term assets and short-term assets recognized in the fiscal year;

In addition, many different factors can be used to evaluate the size of the business such as the number of customers, the number of factories, the number of office branches, the market size, etc... However, the assessment of the size of the business is not based on a single factor, but must consider a combination of factors to be able to get the most appropriate assessment.

1.7. Government regulation

According to Zhu and Karaemer (2005), companies that operate in an environment where government policies are restrictive have a low level of information technology adoption. Previous studies have also shown that the Government's policies greatly impact digital transformation through: (1) Policies to support and invest in digital infrastructure, including telecommunications networks, Internet connections, digital television, data software systems and new technologies to facilitate digital transformation; (2) Promulgate policies and regulations on information security to ensure the safety of important information and ensure the trust of users in using digital services; (3) Introduce digital standards to ensure the compatibility and integrity of data and digital applications, making digital transformation more convenient and efficient; (4) Policies on education and training of skilled and capable human resources to use digital technology to contribute to promoting national digital transformation; (5) Policies on investment encouragement to create favorable conditions for enterprises to invest in digital projects and develop digital technology applications.

1.8. Customer technology

According to Blake Morgan (2020): Digital transformation helps businesses reduce the time to perform work, the cost of keeping documents. But digital transformation must be customer-oriented, if digital transformation does not meet customer needs, digital transformation will become meaningless. In the current digital age, customer technology greatly impacts the business process of businesses. Customers are using a lot of digital technologies in their business activities such as: e-commerce, e-invoices, e-signatures, e-banking transactions, e-contracts; webinars, online meetings, online payments, social networks, ... If tax agents do not adopt technologies that are compatible with their clients' needs, they may face the risks of losing clients, increasing costs and outdated technologies. This will reduce business efficiency and put businesses in a difficult position when competing with competitors.

2. Research Method

2.1. Research process

The paper uses the exploratory research method, which conducts quantitative research shown by the following diagram.

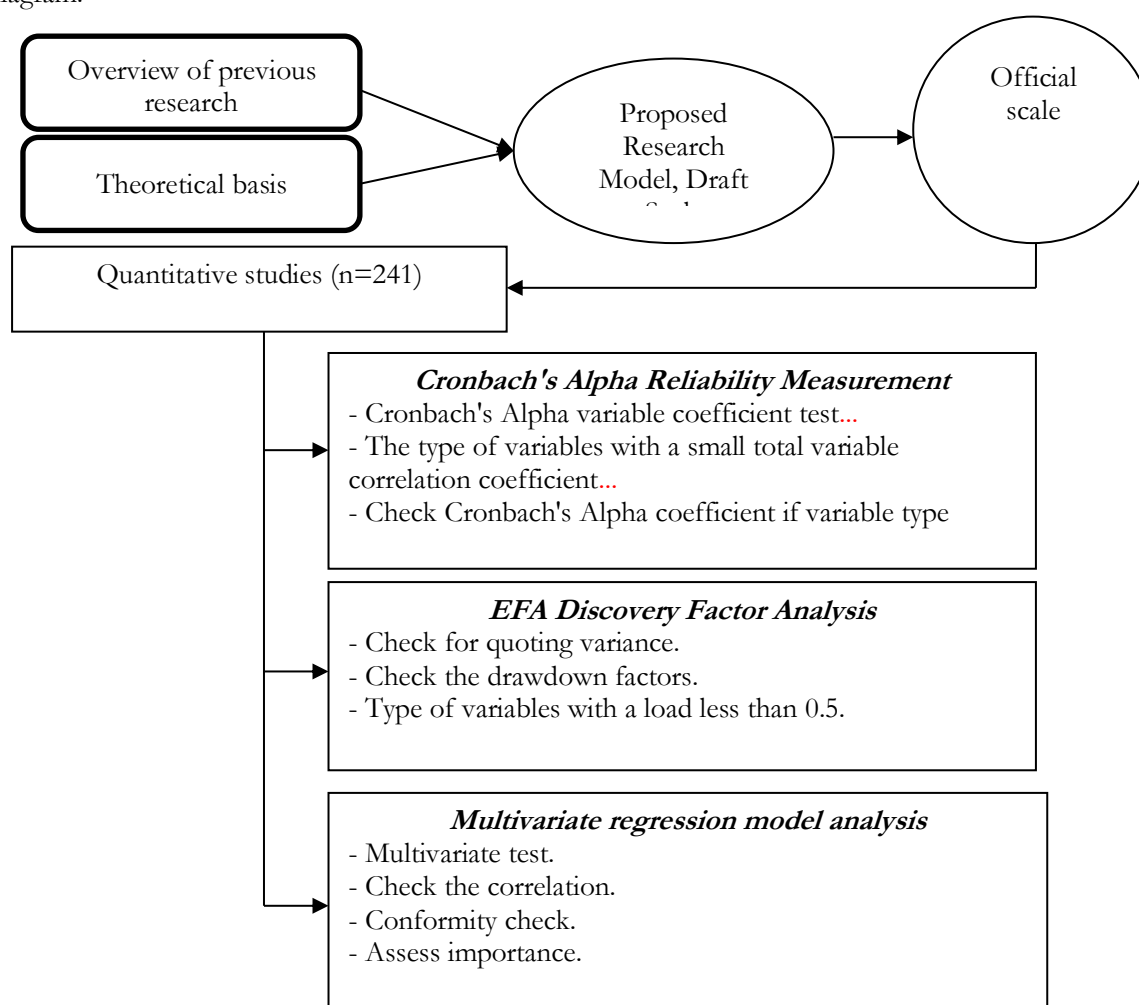


Diagram 2.1 Research diagram

Formal of the study is carried out using quantitative research methods through formal questionnaires to test the proposed model. The study conducted a mock survey of 10 employees who were accountants and managers in HTCAAs. The goal this time is to determine if the respondent correctly understands and appreciates the factors in the model. The questionnaire was adjusted again, to make it understandable to interviewees. After that, the questionnaires are formally investigated. After the investigation is complete, conduct sample filtration and quantitative analysis.

To consider the factors affecting the digital transformation intentions of tax agents in HTCAA, the author follows the research model of previous studies and expert discussions to determine the research model when studying "factors influencing the digital transformation intent of tax agents in HTCAA". The research model proposed to implement with the dependent variable is the digital transformation intent of the Tax Agent in the HTCAA and the independent variables include those variables which are:

Table 2.1. Bases for building research models

STT	Model variables	Base
I. Independent variables		
1	Information Technology	Xin Zhang, Yaoyu Xu, Liang Ma. (2022)
2	Corporate personnel	Hegemony (2021)
3	Enterprise Size	Nguyen Thi Anh Van and Nguyen Khac Hieu (2020)
4	Government regulation	Tarutė, A., Duobienė, J., Klovienė, L., Vitkauskaitė, E. & Varaniūtė V., (2018)
5	Customer Technology	Recommended author
II. Dependent variables		
1	Digital Transformation Intention of Tax Agents in HTCAA.	

(Source: general author)

2.2. Research model

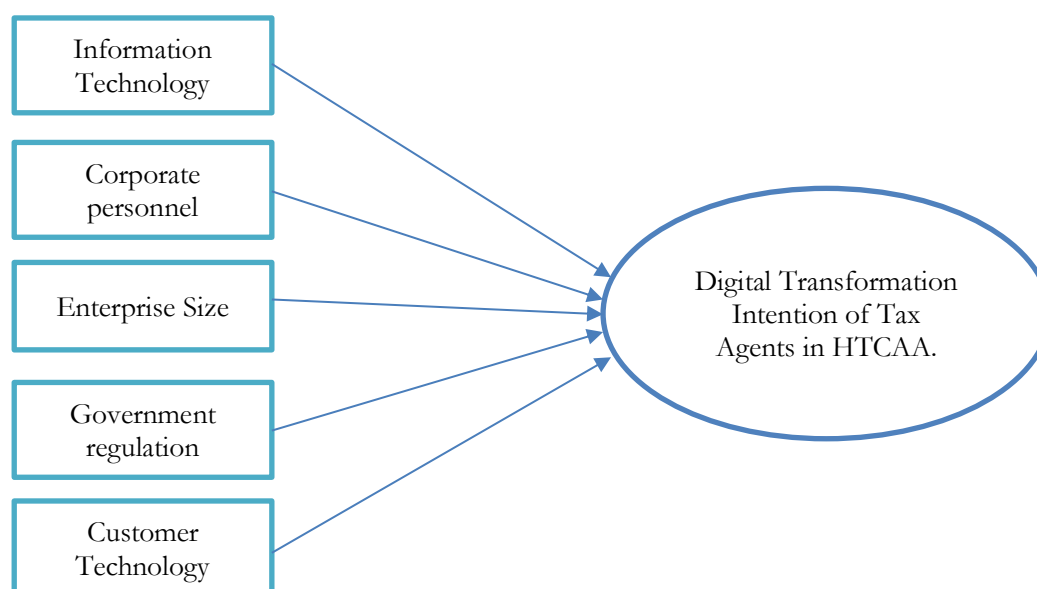


Figure 2.2. Digital Transformation Intention of Tax Agents in HTCAA

Hypotheses

From the above concepts, the author proceeded to propose hypotheses for the model to study the factors affecting the digital transformation intentions of tax agents in HTCAA:

Hypothesis H1: Information technology has an impact on the digital transformation intent of tax agents in HTCAA.
 Hypothesis H2: Corporate personnel have an impact on the digital transformation intent of tax agents in HTCAA.
 Hypothesis H3: Business size has an impact on the digital transformation intent of tax agents in HTCAA.
 Hypothesis H4: Government regulation has an effect on the digital transformation intentions of tax agents in HTCAA.
 Hypothesis H5: Customer technology influences the digital transformation intent of tax agents in HTCAA.

2.3. Research methodology

2.3.1. Formation of a scale of variables in the model

The scales of independent variables and dependent variables are designed to measure according to the 5-point Likert scale with:

5 is "Strongly agree"; 4 is "Agree"; 3 is "Normal"; 2 is "Disagree"; 1 is "Very disagreeable".

Based on previous research related to the topic and theoretical basis, the author proposes scales for independent and dependent variables in the model to study factors affecting the digital transformation intent of tax agents in HTCAA.

2.3.2. Research sample

Template selection method

The research sample is carried out according to the convenient method.

The survey subjects in this study are those who have the right to decide on digital transformation of tax agents in the Ho Chi Minh City Tax Agents Consulting Association.

Sample size

The research model has 5 independent variables and 1 dependent variable with 47 observed variables. The observed variables use the 5-point Likert scale of measurement. In terms of sample size, according to J.F Hair et al. (1998) for EFA discovery factor analysis, the sample size must be at least five times the total scale propositions. In this study, there were a total of 47 observed variables using factor analysis, so the minimum sample size to achieve was:

$47 * 5 = 235$ observations, for multivariate regression the minimum sample size is calculated using the formula: $50 + 8 * m$ (m is the number of independent variables). In this study with 5 independent variables, the minimum sample size is: $50 + 8 * 5 = 106$ observations. Combining both requirements, the minimum sample size required is 106 observations.

Sampling results

A total of 300 questionnaires were created using Google Forms submitted online to the respondents in the study. The results were obtained with 241 valid questionnaires. Thus, the sample size used for the formal study is $n = 241$.

2.3.3. Analytical techniques

The study uses SPSS software as a quantitative analysis tool through techniques such as: descriptive statistics, scale reliability analysis, correlation analysis, regression analysis.

Scale reliability analysis

Preliminary assessment of the scale and reliability of measurement variables using Cronbach's alpha coefficient. Cronbach's alpha factor is used in advance to eliminate junk variables. Accordingly, observed variables with an item-

total correlation coefficient of less than 0.3 will be eliminated and the scale standard when Cronbach's alpha is 0.6 or higher.

EFA Discovery Factor Analysis

From the observed variables of the factors in the proposed research model are included in the EFA analysis for factor analysis, at the same time determine the most reduced number of observed variables and detect new factors (if any) to supplement the model.

Test conditions such as the KMO coefficient were both quite large and Bartlett's Test's Sig. were both less than 5%, indicating that the variables observed during EFA exploratory analysis were fully consistent with factor analysis.

The extraction method in factor analysis of this study is principal component analysis with an Eigenvalue extract greater than 1. This means that only extractors with greater Eigenvalue value are retained in the analytical model.

The criteria when the type of observed variable during the discovery analysis includes: factor load factor not less than 50%, the value of the observed variable load factor belonging to the same factors at the same time as the analysis must be less than 0.3 ($\max - \min < 0.3$) and content significance, but mainly excluded due to the load factor and uncertain value.

Regression analysis

Regression analysis is used to analyze the impact of each individual on the dependent variable that is the digital transformation intent of the Tax Agent in HTCAA. The normalized β coefficient of any independent variable with a sig < 0.05 will influence the dependent variable. And of all regression coefficients, the independent variable with the greatest normalization β that variable has the most influence on the change of the dependent variable. Therefore, this is also an indicator that helps the author answer the second research question posed about determining the degree of influence of each factor on the dependent variable.

III. Research results

3.1 Descriptive statistics

To collect data used for quantitative research, the author sent a questionnaire to the survey respondents, resulting in 241 valid answer sheets used for the official study. The results of the survey audience statistics according to some characteristics are presented in the table below

Descriptive statistics

Descriptive statistics table			
Gender		Number of people	Percentages
	Male	79	32.80%
	Female	162	67.20%
	Sum	241	100.00%
Age	20 years old to 35 years old	60	24.90%
	Over 25 years old to 30 years old	49	20.30%
	Over 30 years old to 35 years old	38	15.80%
	Over 35 years old to 40 years old	40	16.60%
	Over 40 years old to 45 years old	32	13.30%

	Over 45 years old to 50 years old	10	4.10%
	Over 50 years old	12	5.00%
	Sum	241	100.00%
Degree	Intermediate	2	0.80%
	College	23	9.60%
	University	183	75.90%
	Postgraduate	33	13.70%
	Sum	241	100%
Year of establishment	From 1 year to 3 years	44	18.30%
	Over 3 years to 5 years	31	12.90%
	Over 5 years to 7 years	23	9.50%
	Over 7 years to 10 years	45	18.70%
	Over 10 years	98	40.60%
	Sum	241	100.00%
Turnover	Under VND 1 billion	6	2.50%
	From VND 1 billion to less than VND 5 billion	136	56.40%
	From VND 5 billion to less than VND 10 billion	46	19.10%
	Over VND 10 billion	53	22.00%
	Sum	241	100.00%
Digital transformation	No digital transformation	83	34.40%
	Partial / Full Digital Transformation	158	65.56%
	Sum	241	100.00%

(Source: general author)

3.2 Analyze and evaluate the reliability of the scale

The results of Cronbach's alpha analysis of the factors are summarized as follows:

Table 3.2 Cronbach's Alpha Results Summary

Factor	Get lost	Coefficient of correlation with total variable	Notes	Conclude
The IT factor group has a Cronbach alpha = 0.903			The correlation coefficient with the uniform total variable > 0.3	Satisfactory factor.
Information Technology	CN1	,655		
	CN2	,683		
	CN3	,657		
	CN4	,666		

	CN5	,766		
	CN6	,632		
	CN7	,689		
	CN8	,597		
	CN9	,722		
Corporate HR factor group with Cronbach alpha = 0.808			The correlation coefficient with the uniform total variable > 0.3	Satisfactory factor.
Corporate personnel	Q1	,404		
	Q2	,472		
	NS3	,518		
	Q4	,443		
	NS5	,622		
	Q6	,629		
	Q7	,405		
	NS8	,516		
	NS9	,519		
Factor group Enterprise size with Cronbach alpha = 0.928			The correlation coefficient with the uniform total variable > 0.3	Satisfactory factor.
Revenue size	QM1	,731		
	QM2	,766		
	QM3	,829		
	QM4	,712		
	QM5	,595		
	QM6	,790		
	QM7	,759		
	QM8	,826		
	QM9	,640		

Factor	Get lost	Coefficient of correlation with total variable	Notes	Conclude
Government Regulation factor group with Cronbach alpha = 0.765			The correlation coefficient with the total variable is > 0.3. However, the QD1 factor has a correlation coefficient of <0.3, so the QD1 factor is excluded	Satisfactory factor.
Government regulation	QD1	,216		
	QD2	,591		
	QD3	,687		
	QD4	,673		
	QD5	,644		
Customer Technology factor group with Cronbach alpha = 0.915			The correlation coefficient with the total variable is > 0.3. However, the KH9 factor has a correlation coefficient of <0.3, so the KH9 factor is excluded	Satisfactory factor.
Customer technology	KH1	,799		
	KH2	,851		
	KH3	,826		
	KH4	,836		
	KH5	,852		
	KH6	,859		
	KH7	,776		
	KH8	,522		
	KH9	,238		
The group of digital transformation intent factors has a Cronbach alpha coefficient = 0.899			The correlation coefficient with the uniform total variable > 0.3	Satisfactory factor.
Digital transformation intentions	YD1	,636		
	YD2	,715		
	YD3	,774		
	YD4	,765		
	YD5	,776		
	YD6	,708		

(Source: General Author)

3.3. EFA Exploratory Factor Analysis

The purpose of EFA analysis is to find the most reliable scale for factors for regression analysis, EFA analysis may find new factors for the model, but will remove the observed variables to find a reliable scale for the study model and possibly the removal of the variable at the step This analysis, especially for those studies that are relatively new and studied in different case studies.

Thus, from the observed variables of 5 independent factors of the proposed research model are included in the EFA analysis with the expectation that after factor analysis, the 5 factors with the shortest number of observed variables will be retained and new factors (if any) are detected to supplement the model. The author uses SPSS software to conduct EFA discovery factor analysis as follows:

3.3.1.EFA of the independent variable

After performing exploratory factor analysis 10 times and eliminating variables that meet the requirements (Factor loading < 0.5). The 10th result is coefficient of $KMO = 0.939 > 0.7$ should be satisfactory. Based on the results, when choosing the convergent value (eigenvalue ≥ 1), the 30 scales are reduced to 4 factors with a total variance of $69.059\% > 50\% \rightarrow$ satisfactory in the amount of information used to explain the 4 factors. Since all scale groups have a load factor > 0.5 , EFA exploratory discovery factor analysis stops.

3.3.2. EFA of the dependent variable

Since the coefficient of $KMO = 0.880 > 0.7$ should be satisfactory. The results of the EFA discovery analysis show that there are 4 factors drawn at the 10th exploratory analysis: Customer factors, regulations and scale; Human resources and technology factors; Corporate personnel; Information technology. All conditions for discovery factor analysis are met, the KMO coefficient > 0.7 ; $Sig. = 0.000 < 0.05$, demonstrates that factor analysis to group variables together is appropriate and the data is suitable for factor analysis.

Groups of factors

1.The KQ (Customer, Regulation and Scale) factor group includes:	
KH3	Digital transformation helps the Company conveniently collect data and invoices from customers row.
KH1	Digital transformation companies will be more profitable because customers have completely used electronic invoices.
KH5	Digital transformation helps the Company track contracts, debts and work progress with customers more quickly and conveniently.
KH4	Digital transformation will help increase the value, image and brand of the Company with customers.
KH2	Digital transformation companies will benefit more because customers are transacting banks row number.
KH6	Digital transformation to meet customers' aspirations for the exchange of information and data back and forth by digital technology.
QD4	Governments need to come up with digital standards to ensure compatibility and integrity of data and digital applications
QD5	The government needs to have policies to encourage investment to create favorable conditions for businesses to invest in digital projects.
QM6	If there is a software installment sale policy, it will better support the application of the enterprise.
QM8	The larger the size of the company's customers, the more necessary digital transformation becomes.
1.The KQ (Customer, Regulation and Scale) factor group includes:	
QD3	The Government needs to accelerate digital transformation at agencies directly managing businesses and business households.
KH7	Digital transformation to be compatible with the technology customers are using

QM7	If there is a digital transformation software rental policy, it will help many companies access to new technology.
QM1	Successful digital transformation will help streamline the personnel of tax agents.
QM2	The higher the company's revenue, the more it focuses on digital technology investment.
QM4	The higher the operating seniority of the company, the higher the demand for digital transformation.
2.The NC (Human Resources and Technology) factor group includes:	
CN2	The current information technology infrastructure in your enterprise is suitable for digital transformation.
CN3	Information technology in Ho Chi Minh City and Hanoi today has met your business digital transformation.
CN4	Digital transformation software in Vietnam now has automatic support functions: invoice accounting, vouchers, management
NS3	The company's staff qualifications meet the requirements of digital transformation.
Q2	You have developed a digital transformation strategy for your company.
CN1	You've heard about digital transformation.
3.The NS factor group (Enterprise Human Resources Factor) includes:	
NS8	Digital transformation disrupts current work.
NS9	Digital transformation will make it difficult for the company because of the current personnel structure and work process.
Q4	Employees are doing very well, no need for digital transformation.
Q6	Company personnel have not been trained in digital transformation.
NS5	The higher the average age of employees, the more difficult it is for digital transformation.
4.The group of CN factors (Information Technology factors) includes:	
CN8	The warranty and maintenance of software manufacturers make you worried.
CN6	Digital transformation software still often suffers from many errors, causing work interruptions.
CN7	Digital transformation must be fully functional to automatically account for invoices, vouchers, bank subbooks; customer management; personnel management...

The YD (Digital Transformation Intent) factor group includes:	
YD1	The application of digital technology in state management agencies in Ho Chi Minh City and Hanoi has an impact on the digital transformation intentions of tax agents.
YD2	The Government's digital transformation policy has an impact on the digital transformation intentions of tax agents.
YD3	Digital transformation will help the inspection and inspection of customs more quickly and transparently
YD4	Digital transformation will help tax agents save record/data storage costs (cloud storage instead of using paper record storage...)
YD5	Digital transformation makes searching and extracting records fast, convenient and convenient anytime, anywhere.
YD6	Customers adopting digital technology will affect the company's digital transformation intentions.

(Source: General Author)

3.4. The correlation matrix defines the forward and inverse relationship

Correlation matrix

	YD	KQ	NC	NS	SUN
YD	1	.795**	.241**	0.079	.225**
KQ	.795**	1	0	0	0
NC	.241**	0	1	0	0
NS	0.079	0	0	1	0
CN	.225**	0	0	0	1

** . Correlation is significant at the 0.01 level (2-tailed).

(Source: General Author)

Through the correlation table shows the dependent variable YD (Digital transformation intent) are all correlated in the same direction with independent variables KQ (Customer, regulation and scale), NC (HR and Technology), CN (Customer Technology) and coefficient Sig. (2-tailed) of the HR variable = 0.221 > 0.05, so there is no correlation with the Digital Transformation Intent variable.

3.5. Regression analysis to analyze the impact of factors on the digital transformation intent of tax agents in HTCAA

Based on the correlation matrix of factors, we have a linear regression equation of the intent of tax agents in HTCAA as follows:

Assess the suitability of the multiplicity linear regression model

Model description

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	DF1	DF2	Sig. F Change	
1	.795 ^a	0.632	0.63	0.608106	0.632	410.011	1	239	0	1.976
2	.831 ^b	0.69	0.687	0.55931	0.058	44.522	1	238	0	
3	.860 ^c	0.74	0.737	0.512811	0.051	46.118	1	237	0	

a. Predictors: (Constant), KQ

b. Predictors: (Constant), KQ, NC

c. Predictors: (Constant), KQ, NC, CN

d. Dependent Variable: YD

(Source: General Author)

The correlation coefficient R has shown that the independent variable is included in the model (3 variables). R square largest = 0.740 represents the actual model collected. Adjusted R_Square = 0.737 shows a relatively consistent level of compatibility and dependent variables The intention to apply digital transformation is explained only by 3 independent variables in the model accounting for 73.7%, with the remaining 26.3% due to model variables and random error. The Durbin-Watson coefficient = 1.976 < 2.1, so there is no self-correlation between the variables in the model.

Regression coefficient

Model	Non-normalized coefficients		Normalization factor	t	Sig.	Linear multi-additive analysis	
	B	Std. Error	Beta			Tolerance	VIF
³ (Constant)	-2.290E-17	.033		.000	1.000		
KQ	.795	.033	.795	24.012	.000	1.000	1.000
NC	.241	.033	.241	7.277	.000	1.000	1.000
CN	.225	.033	.225	6.791	.000	1.000	1.000

a. Dependent Variable: YD

(Source: General Author)

Test results of linear multi-addictiveness: Because P-value (Sig) is < 5%, they are all statistically significant, and the VIF coefficient is < 2.1, so there is no multi-linear phenomenon in the study data.

$$YD = 0.795 * KQ + 0.241 * NC + 0.225 * CN$$

This shows:

- The factor that has the strongest impact on Digital Transformation Intentions is KQ (Customer Technology,

Government Regulations and Business Size).

- The second most impactful factor with digital transformation intentions is NC (Business Human Resources and Information Technology).
- The third most influential factor with the intention of digital transformation is CN (Information Technology).

IV. Conclusion & Discussion

The research results contribute to the verification of factors and the measurement of the impact of factors on the Digital Transformation Intent of Tax Agents in HTCAA. The results are as follows:

Results of testing research hypotheses

Factor notation	Factor name	Dimension of impact
KQ	Customer technology, government regulations and business size influence the digital transformation intent of tax agents in HTCAA.	(+)
NC	Human resources and technology influence the digital transformation intentions of tax agents in HTCAA.	(+)
CN	Information technology has an impact on the digital transformation intentions of tax agents in HTCAA.	(+)

(Source: general author)

- The results of quantitative studies show that the factor "Customer technology, government regulations, and enterprise size" has the strongest positive impact on the intention to transform the number of tax agents in the HTCAA.
- The results of quantitative studies show that the factor "HR and technology" has a favorable impact on the digital transformation intentions of tax agents in HTCAA.
- The results of quantitative studies show that the factor "Information technology" has a favorable impact on the intention to transform the number of tax agents in HTCAA. This result is consistent with the research findings of Xin Zhang, Yaoyu Xu, Liang Ma. (2022).

As above, the author presented the factors influencing the digital transformation intent of tax agents in HTCAA, assessing the impact of each factor through the results of testing the scale of variables in the research model, EFA discovery factor analysis and regression model testing. The test results show that the scales have achieved reliability through Cronbach's alpha and EFA tests. The results after running Cronbach's alpha and EFA and the regression results show that 3 factors, namely KQ, NC, CN, all have the same influence on the digital transformation intentions of tax agents in HTCAA.

The degree of impact of factors on dependent variables

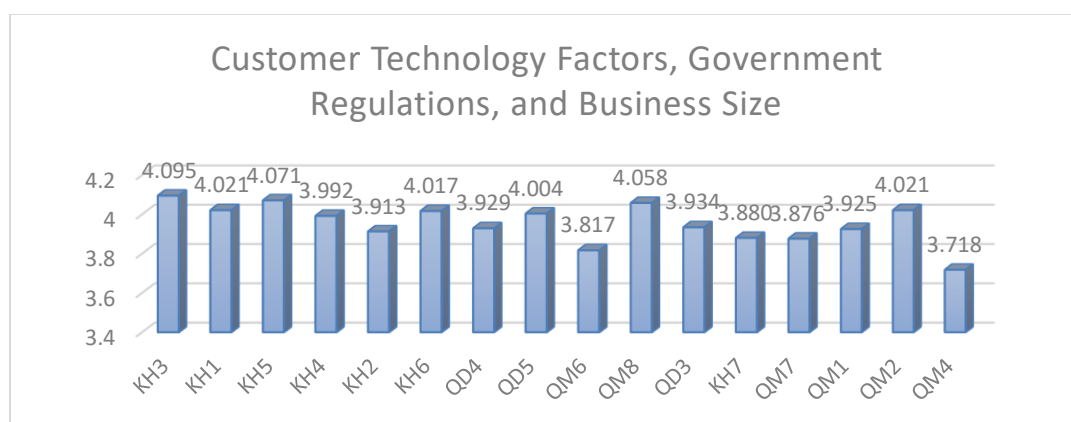
Result	Table of research results	Beta	Conclude
KQ	Customer technology, government regulations, and business size influence the digital transformation intent of tax agents in HTCAA.	0,795	New factor (Acceptance of the H5, H4 & H3 hypothesis)

Result	Table of research results	Beta	Conclude
NC	HR and technology have an impact on the digital transformation intentions of tax agents in HTCAA.	0,241	New factor (Acceptance of the H2 hypothesis)
CN	Information technology has an impact on the digital transformation intentions of tax agents in HTCAA.	0,225	Acceptance of the H1 hypothesis

(Source: general author)

The research results show that there are 3 factors affecting the digital transformation intention of tax agents in HTCAA. Therefore, in order to promote the agency's digital transformation intention in HTCAA, the author has the following views and proposes some specific solutions:

4.1. Customer Technology Factors, Government Regulations, and Business Size



4.2. Customer Technology Question Group

KH3- "Digital transformation helps the Company conveniently collect data and invoices from customers" has an average value of 4,095; KH1- "The digital transformation company will be more profitable because customers have completely used e-invoices" has an average value of 4,021; KH5- "Digital transformation helps the Company track contracts, debts and work progress with customers more quickly and conveniently" has an average value of 4,071;

KH4- "Digital transformation will help increase the value, image and brand of the Company with customers" has an average value of 3,992; KH2- "Digital transformation companies will be more profitable because customers are transacting digital banking" has an average value of 3,913; KH7- "Digital transformation to be compatible with the technology customers are using" has an average value of 3,880

The analysis results show that the majority of survey participants have an opinion that digital transformation help tax agents conveniently collect data and invoices from customers; more profitable because customers have completely used e-invoices; track contracts, debts and work progress quickly and conveniently; Digital transformation also helps tax agents increase the value, image and brand of the company with customers; And it will be more profitable because customers are transacting digitally.

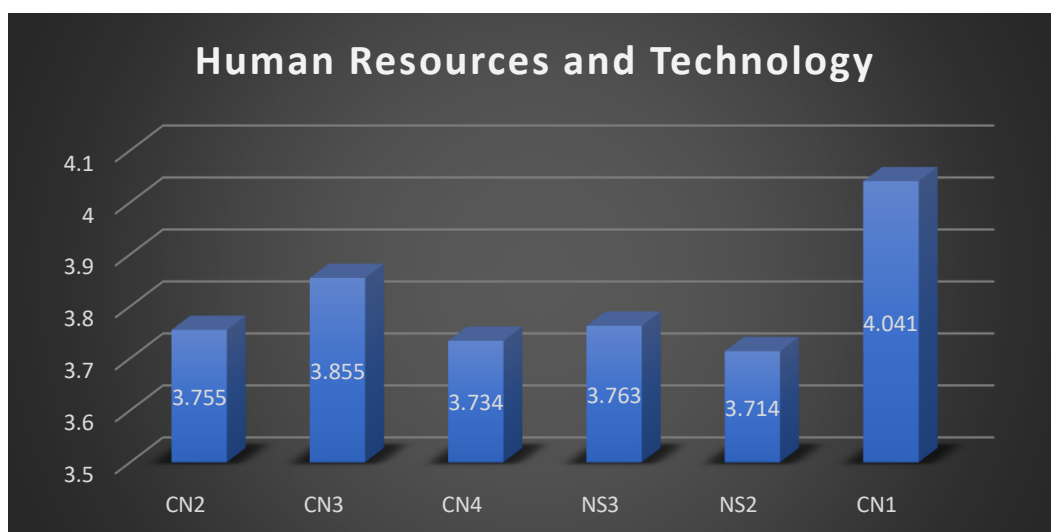
For the survey answers, KH7 has an average value of 3,880, although the majority of survey participants have the opinion that digital transformation is compatible with the technology customers are using, but the average value is only equal to 3,880. This means that tax agents have not paid attention and properly identified the benefits brought by the technology that customers are using. Therefore, the author believes that tax agents need to implement some of the following measures in order to reap the above benefits:

- It is necessary to invest in researching software technologies related to business management, sales software, accounting software in the market and especially the software that tax agents' clients are using.

- Analyze customers' technology to find compatible features, integrate with tax agent's technology to facilitate and faster in the process of providing services, shorten time, save costs of tax agents. For example: invoice collection and processing, automated accounting, data storage, contract management, human resource management, report extraction, information security, ...

- Building a network of links and cooperation between tax agents and digital technology companies and customers, in order to share digital technology knowledge and resources on the basis of ensuring information security and data integrity.

4.3. Human Resources and Technology



HR and technology factors

(Source: Data Analytics)

HR and information technology variables:

Survey results on digital transformation in Vietnam, particularly in Ho Chi Minh City and Hanoi, show varied average values (3,714 to 4,041) across different aspects. These aspects include awareness of digital transformation, the suitability of current IT infrastructure, functionality of digital transformation software, and employee readiness. Despite awareness (CN1), other areas indicate less attention to digital transformation and its benefits. The author proposes several solutions to address these challenges:

Technology Infrastructure Evaluation: Assess the IT infrastructure in Ho Chi Minh City, Hanoi, and tax agencies for digital transformation readiness, upgrading if necessary.

Software Evaluation: Review the features of digital transformation software in Vietnam, focusing on automation capabilities like invoice accounting and documentation, and customize if needed.

Staff Training and Development: Enhance employee qualifications and skills in digital technology, raising awareness and providing guidance on digital transformation.

Digital Transformation Strategy Development: Ensure tax agents have a detailed strategy linking HR and technology.

Supportive Environment Creation: Develop a conducive environment for digital technology adoption, including new hardware, software, and collaborative spaces.

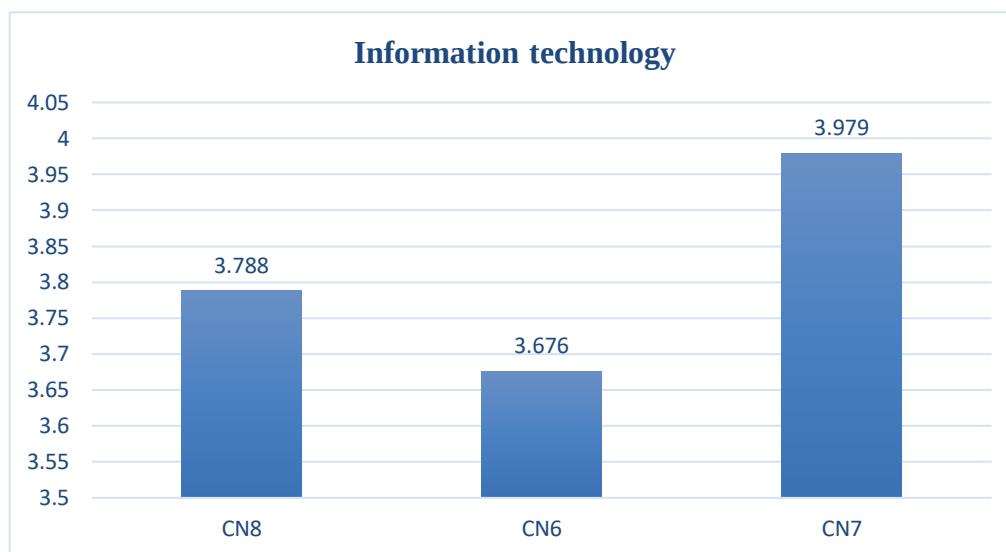
Networking and Collaboration: Foster communication and partnerships within and across departments, sharing digital transformation knowledge and resources.

Continuous Evaluation and Adjustment: Regularly review and adjust digital transformation strategies and actions

for sustained success.

Finally, this emphasizes the necessity of integrating human resources and technology, suggesting continuous evaluation and strategic adjustments for effective digital transformation.

4.4. Information technology



Information Technology Factor

(Source: Data Analytics)

Survey results indicate a high agreement (average value 3,979) on the need for digital transformation software to fully automate tasks like accounting for invoices, vouchers, bank subbooks, customer and human resource management. However, concerns regarding warranty, maintenance (average value 3,788), and software errors (average value 3,676) suggest apprehension about the reliability of such software. Addressing these challenges is crucial for successful digital transformation. Proposed solutions include:

Evaluating Warranty and Maintenance: Tax agents should assess and choose software with clear warranty and maintenance policies and customer support for troubleshooting.

Software Quality Improvement: Conduct quality inspections and regular testing to ensure software stability and reliability, minimizing work disruptions.

Selecting Reliable Software: Research and choose software with a good track record and proven reliability among other businesses.

User Training and Support: Provide effective training and ongoing support to users for handling software and resolving issues.

Technology Updates: Keep abreast of the latest technologies in digital transformation, ensuring software is up-to-date with improved features and bug fixes.

Proactive Solutions Seeking: Provide feedback to software providers, request improvements, and explore alternative solutions to avoid work interruption.

Periodic Evaluation and Re-evaluation: Regularly assess the performance and user satisfaction to ensure the software meets expectations.

In summary, to overcome IT-related challenges in digital transformation, actions such as evaluating warranty regimes, improving software quality, selecting reliable software, training users, updating technology, proactively seeking solutions, and conducting periodic evaluations are recommended.

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