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**PAGE OF INFORMATION ON NEW CONTRIBUTIONS IN TERMS OF
ACADEMIC AND THEORETICAL ASPECTS OF THE DISSERTATION**

Dissertation title: “Factors Influencing Individuals’ Continuance Behavior for Information Technology Usage in financial statement auditing at audit firms in Vietnam”.

Major: Accounting

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A brief summary of the new academic and theoretical contributions, and new arguments drawn from the research and survey results of the dissertation

In line with the industry’s strategic orientation to 2030 and in response to the “National Digital Transformation Program to 2025, with a vision to 2030”, the research objective of this dissertation is to develop and test a research model of the factors affecting the individual continuance behavior of using information technology (IT) in financial statement audits at audit firms in Vietnam. Based on the balanced approach of Cooper and Richardson (1986), the theoretical model is built upon the foundation of the Theory of Planned Behavior (TPB-3) (Ajzen & Fishbein, 2005), while also integrating the emotional factor of satisfaction from the Expectation-Confirmation Model (ECM) (Bhattacharjee, 2001; Bhattacharjee et al., 2008), adapted for the Vietnamese context. This approach not only expands the theoretical foundation but also provides a multi-dimensional analytical framework for researching the continuance usage behavior of IT in the field of independent auditing.

.By applying a mixed-methods approach, the author began with a qualitative phase, conducting individual interviews and focus groups with a total of 13 experts to refine the model before proceeding with a preliminary quantitative survey. Based on official data from 408 survey participants—individuals currently working in audit firms—the PLS-SEM model was tested using SmartPLS software. The results show that: (1) Behavioral Belief (BB) and Normative Belief (NB) indirectly influence the

Intention to Continue Using IT (INT) through Satisfaction (SAT); (2) Both SAT and INT are antecedents to the Individual Behavior of Continuing to Use IT (IB); (3) Behavioral Control (BC) plays a moderating role in the INT–IB and SAT–IB relationships. Furthermore, the author confirmed the mediating role of SAT between BB/NB and INT, and the mediating role of INT between SAT and IB. Moreover, a multi-group analysis also revealed differences in psychological mechanisms based on career stage: younger professionals are driven by the emotion of satisfaction, whereas mid-career professionals rely on rational intention to adapt and maintain their competence. These findings not only contribute theoretically by clarifying the gap in understanding the mechanism from emotional to rational cognition into actual behavior in the continued use of IT, but also provide clear empirical evidence of the role of age in designing digital transformation strategies and human resource development in the field of independent auditing.

Finally, the dissertation offers several practical implications for audit firms in planning user-centric IT strategies, while also providing a scientific basis for the Vietnam Association of Certified Public Accountants (VACPA) and the Ministry of Finance to develop digital transformation policies suitable for national conditions.

[1] Each individual working in an audit firm needs to proactively raise their awareness of the importance of technology in the profession, build a personal IT skill development roadmap, and regularly update their knowledge through formal and short-term training. The choice of a working environment should also consider the level of investment and encouragement for technological innovation from the audit firm. Additionally, active participation in professional networks, maintaining the practice of using data analysis tools, and staying updated on new technology trends are key factors to optimize actions and jointly promote the industry-wide digital transformation process.

[2] Audit firms need to plan and implement IT application strategies, suggested along a structured 3-stage roadmap: (i) assess the current status and needs for IT application, classifying by the scale and operational characteristics of the audit firm to determine the level of implementation and appropriate direction; (ii) position suitable technology for each group of professional activities, build a portfolio of approved applications, establish a set of performance evaluation criteria and a specific KPI framework to control implementation; (iii) organize specialized and flexible training programs, developing auditors' competencies based on age, job position, and different cognitive-behavioral characteristics. The strategy must be user-centric, prioritizing policies that support and encourage the voluntary use of IT. Audit firms should periodically assess user satisfaction and invest synchronously in technology

infrastructure to ensure scalability, security, and legal compliance.

[3] VACPA plays a pivotal role in providing professional guidance. Therefore, a priority task for this organization is to review and update the Sample Audit Program for financial statement audits to correspondingly reflect the level of technology application in practice, while also developing specific guidance for technology-integrated audit processes. In this regard, the author has made several detailed proposals related to contributing to the draft Quality Control Regulations for small and medium-sized audit firms, focusing on enhancing security, electronic data storage, and personnel assignment based on individual cognitive-emotional factors. VACPA is also recommended to enhance specialized IT training for auditors, coordinating with large audit firms to design suitable and regularly updated programs on technology trends in auditing.

[4] In its role as a state management body, the Ministry of Finance should consider focusing on perfecting the legal framework related to the application of IT in financial statement audits, building an information security framework, clarifying legal liability in the digital environment, and emphasizing the promotion of IB as professional standards are adjusted toward international convergence. Additionally, it is necessary to encourage the research and development of common-use audit software to support small and medium-sized audit firms, thereby ensuring consistency, efficiency, and feasibility in managing the quality of financial statement audits.

PhD Student

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