

Factors influencing the acceptance of accounting software at hotels- A case study in Danang city

Nghiên cứu các nhân tố ảnh hưởng đến việc chấp nhận sử dụng phần mềm kế toán tại các khách sạn trên địa bàn thành phố Đà Nẵng

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Abstract

The study aims to identify the influencing factors on adopting of accounting software in hotels in Da Nang, including perceived value, hotel readiness, cost, competitive pressure and risk of application. These factors are very important in determining the impact of the accounting software's adoption or the improvement of the software's better functionality. This study which included a 5-point Likert-scale questionnaire, consisting of 20 items divided into 5 sections was designed. A total of 200 questionnaires were distributed to professionals, managers and accountants in hotels in Da Nang city, one of the major cities of Vietnam, and the percentage of answer is 100%. The research results show that the variables of hotel availability, cost and competition pressure are statistically significant greatly influence on the adoption of accounting software. The contribution of the research is the basis for improvements in accounting software products that meet the hotel's requirements, from which the owner will agree to accept the use of such accounting software for an accountant's work. Agreeing to accept the use of accounting software or upgrade the features of the accounting software will better meet the accounting's work, more in line with the current development and integration trend.

Keywords: Influencing factors; accept; accounting software; hotel in Da Nang.

Tóm tắt

Mục đích của nghiên cứu là xác định các nhân tố ảnh hưởng đến việc chấp nhận sử dụng phần mềm kế toán tại các khách sạn trên địa bàn Đà Nẵng, bao gồm giá trị cảm nhận, sự sẵn sàng của khách sạn, chi phí, sức ép cạnh tranh và rủi ro ứng dụng. Các nhân tố này là những nhân tố rất quan trọng trong việc xác định ảnh hưởng đến việc chấp nhận sử dụng phần mềm kế toán hoặc nâng cấp các chức năng tốt hơn của phần mềm. Đối với nghiên cứu này, gồm có một bảng câu hỏi theo thang điểm Likert 5 điểm, bao gồm 20 mục được chia thành 5 phần, đã được thiết kế. Tổng số 200 bảng câu hỏi được phân phát cho các đối tượng là các chuyên gia, nhà quản lý và kế toán viên tại các khách sạn trên địa bàn thành phố Đà Nẵng, một trong những thành phố lớn của Việt Nam, và tỷ lệ trả lời là 100%. Kết quả nghiên cứu cho thấy rằng các biến sự sẵn sàng của khách sạn, chi phí và sức ép cạnh tranh có ý nghĩa thống kê và ảnh hưởng lớn đến việc chấp nhận sử dụng phần mềm kế toán. Đóng góp của nghiên cứu là cơ sở cho những cải tiến về sản phẩm phần

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mềm kế toán đáp ứng các yêu cầu của khách sạn, từ đó người chủ khách sạn sẽ đồng ý chấp nhận sử dụng phần mềm kế toán đó cho công việc của kế toán viên. Việc đồng ý chấp nhận sử dụng phần mềm kế toán hay nâng cấp các tính năng của phần mềm kế toán sẽ đáp ứng tốt hơn công việc của kế toán, phù hợp hơn với xu hướng phát triển và hội nhập hiện nay.

Từ khóa: Nhân tố ảnh hưởng; chấp nhận; phần mềm kế toán; khách sạn ở Đà Nẵng.

1. Introduction

It can be said that Da Nang's tourism is having a great development, Da Nang can develop into a world-class tourism brand. Currently, the city has about 390 hotels with more than 13,600 rooms, of which the number of Da Nang hotels with 3 stars or more is increasing gradually in recent years. In order for hotels to operate efficiently, accurately and quickly, it is necessary to mention accounting software. Accounting software is a computer program that supports accounting work in the process of collecting, processing, storing and providing accounting reports to users (Nguyen Phuoc Bao An, 2012). First, it helps the receptionist to perform booking, check-in, check-out ... more quickly and accurately. In addition, the accounting software can also have utilities such as revenue and expense analysis, gross profit by employees, invoices, customers, product groups, contracts, regions, groups of customers, track costs by department; support to monitor receivables and payables for each customer, each invoice, each contract, and the debt term; the use of fixed assets; report sales by each employee, analyze revenue by time; detailed tracking and synthesis of liabilities by account, each customer, each contract, each invoice, debt term, print the debt comparison table, automatically handle exchange rate differences. A good accounting software is the key to a successful hotel business.

2. Literature Review

In the world, there are not many specific studies on the intention to use and the decision to choose accounting software, most of which are researches on the application of information

technology (IT) in general, related to the tendency of the technology changes, to Enterprise resource planning systems (ERP). For foreign studies, there have been many studies on the role of information technology in general in accounting activities, as well as their impact on the results and performance of enterprises or bring benefits to the business. However, most researches are done based on ERP software application. In addition, research related to the acceptance of using or applying accounting software is limited.

In Y.L.Thong's research "An intergrated model of information systems adoption in small Businesses" [1], the author has studied the application of information systems in small businesses in Singapore with a sample of 1,200 enterprises. The author focuses on analyzing the impact of factors: characteristics of leaders (new changing trends; understanding of the information system), technology characteristics (benefits of information systems; system compatibility; system complexity), organizational characteristics (size, employee's understanding of information systems, information intensity), environmental characteristics (competition). In particular, the system compatibility, information intensity and competition do not affect the application of the information system. Research has discovered that the competitive factor has no effect on the application of information technology, and this is different from previous research which still requires re-testing in different areas to clarify the relationship between competition factor and information technology application.

In research by Morteza et al. (2012) "Accounting Software Expectation Gap Based

on Features of Accounting Information Systems (AISS)”, the authors have also built many theoretical models related to factors affecting the application of information technology. This study, along with several other studies, have identified factors that are likely to affect IT application, such as: perceived benefits, organizational readiness, and financial costs, competition pressure, understanding of information technology, age, etc.

Recently, several related studies such as availability of IT application have identified the factors affecting IT readiness (Haug et al. 2011; Laitinen and Silvola, 2011). However, these studies mainly contribute to building theoretical models, which have not been tested much in practice.

Cao and CTG researched the link between information processing capability and competitive advantage mediated through decision making effectiveness. *International Journal of Information Management*, 44, 121-131 studied on the relationship between the characteristics of IT through information processing capacity with the competitive advantage of enterprises when surveying 631 enterprises in the UK. Information systems in enterprises with the characteristics create the valuable, scarce and inimitable information which has brought a competitive advantage of businesses through the efficiency and the decision-making process.

Based on Foundation theory - Diffusion of innovations, many researchers on information systems have proposed problems related to technological innovation and application. The popularly researched groups of factors are: characteristics of decision-makers in the organization, characteristics of technological innovation, characteristics of the organization and characteristics of the operating environment. Based on the theory of

innovation, for the content related to the adoption of accounting software, a number of proposed factors have the ability to affect the intention to use accounting software including 5 factors: the support of managers, perceived value, costs, application risks, the changed pressure of current process.

The grounded theory related to the adoption of accounting software is used to make the research model: Foundation theory - Diffusion of innovations and Theory of Planed Behavior – TPB and Technology Acceptance Model (TAM). Researching the factors affecting the adoption of accounting software at hotels in Da Nang city is another approach related to the application of new technology in the accounting field, specifically this study focuses on analyzing the factors affecting software application - application intent stage, not researching the software selection stage.

3. Research methods

Based on previous studies and the opinions of some leading lecturers, the initial research identifies the factors affecting the adoption of accounting software at hotels in Danang city.

The study consisted of a 5-point Likert-scale questionnaire, consisting of 20 items divided into 5 parts. A total of 200 questionnaires were distributed to professionals, managers and accountants in hotels in Danang city, one of the major cities in Vietnam, and the rate of the answers is 100%.

Based on the dependency relationship between the variables in the model, six variables in the official research model are divided into two categories: independent variable (five variables) and dependent variable (one variable). To analyze this relationship, exploratory factor analysis technique EFA is used, along with correlation and regression techniques to test the research model. Data

(primary) after being collected is cleaned, input and analyzed through the SPSS 20.0 software. The author uses these results to evaluate, verify

the model and hypothesis of the research. Fig. 1 shows the proposed study of this paper.

Table 1. Variable description table

Research hypothesis	Symbol	Expectation Sign	Source
H1: The greater the perception of the relative value achieved, the higher the intention of the hotel to apply the accounting software	per – perceived value	+	Premkumar & Roberts, (1999)
H2: The greater the hotel's readiness, the higher the hotel's intention to apply accounting software	rea – hotel readiness	+	Premkumar & Roberts, (1999)
H3: The higher the cost, the lower the hotel will intend to apply accounting software	cost - cost	-	Premkumar & Roberts (1999)
H4: The higher the current competitive pressure, the higher the intention to apply the hotel's accounting software.	Press - competition pressure	+	Premkumar & Roberts (1999)
H5: The higher the application risk perceived by an enterprise, the lower the intention to apply accounting software of the enterprise.	risk – risk of application	-	Razi & Madani (2012); Premkumar & Roberts, (1999).

(Source: self-built author)

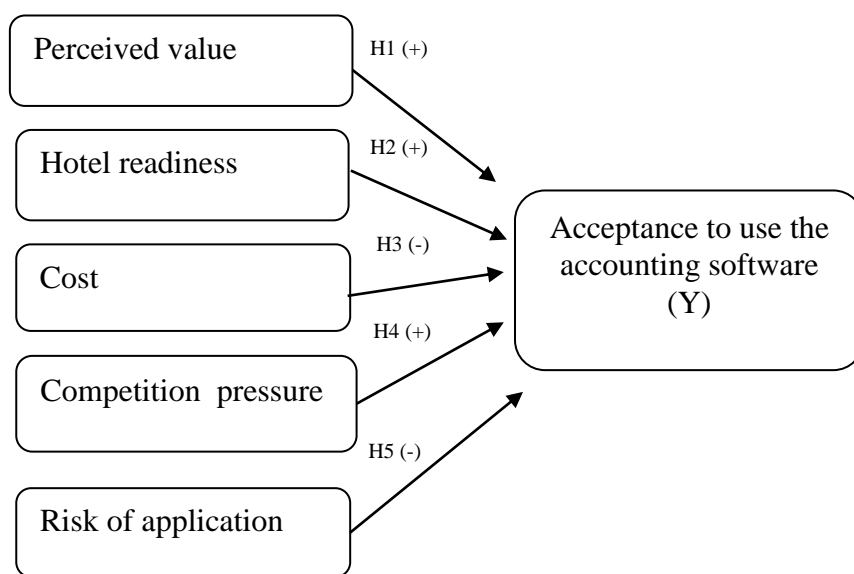


Fig. 1. Research model proposing factors affecting the use of accounting software in hotels in Da Nang city

4. Results

Based on the influencing factors explored during the research period, the survey questionnaire was deployed to the surveyed

subjects identified directly to the acceptance of accounting software at Da Nang hotels.

Data are collected from a survey conducted in the fourth quarter of 2020 with the opinions

of hotel owners, managers, chief accountants of hotels in Da Nang city, Vietnam. In this study, a total of 5 factors are measured by 20 observed variables, so the minimum sample size is 100 samples. The result has 200 completed samples that were used to evaluate the results.

To check the reliability of the scale, the paper uses Cronbach's Alpha test. Through analysis Cronbach's Alpha's test of the scales, the model still has 6 scales to ensure good quality, with 20 characteristic variables.

Table 2. Verification of appropriateness of methods and data collected (KMO and Bartlett's Test)

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		0,816
Bartlett's Test of Sphericity	Approx. Chi-Square	1603,894
	Df	136
	Sig.	0,000

(Source: Author synthesis)

Coefficient KMO= 0,816, so EFA is consistent with the data. The Chi-square statistic of the Bartlett test reaches to value

1603,894 with a significance level of 0,000, so the observed variables are correlated with each other.

Table 3. Results of EFA analysis on the scale of independent variables

Variable	Factor					Name of factor
	1	2	3	4	5	
per_02	0,806					Perceived value
per_03	0,764					
per_04	0,725					
per_01	0,521					
rea_04		0,792				Hotel readiness
rea_01		0,776				
rea_03		0,679				
rea_02		0,521				
cost_02			0,731			Cost
cost_03			0,648			
cost_01			0,588			
press_03				0,775		Competition pressure
press_01				0,748		
press_02				0,561		
risk_03					0,634	Risk of application
risk_02					0,630	
risk_01					0,512	
Eigenvalue						1,961
Variance (%): 63,309%						

(Source: Author synthesis)

The analytical results in table 2 showed that 5 factors have Eigenvalue value greater than 1 and the exported value at factor 5 has Eigenvalue of 1,961 > 1. The total variance of 5

factors is 63,309% > 50%. This demonstrated that using these 5 factors explains 63,309% of the variation of the observed variables.

Table 4. Coefficient of conformity of the model

Model	R	R ²	Adjusted R ²	Standard error of the estimation	Durbin-Watson
1	.835 ^a	.697	.690	.30959	1.505

(Source: Author synthesis)

The results showed that the regression model gives consistent results with the significance level of 0.05. Adjusted coefficient R² = 0.697 means that 69.7% variation of the dependent variable adopt - accept using accounting software which is explained by the variation of

independent variables: perceived value, availability of hotels, competition, risk. The remaining 30.3% variation of the intention to accept the use of accounting software is explained by other factors that have not been considered in the model.

Table 5. Analysis of variance

Model		Sum of squares	df	Squared average	F	Sig.
1	Regression	42.983	5	8.597	89.689	.000 ^b
	Residual	18.595	194	.096		
	Sum	61.577	199			

(Source: Author synthesis)

The sig value of ANOVA analysis on the conformity of the regression model is 0.000 < 0.05, we reject the hypothesis H₀, that is: there is a relationship between the independent variables and the dependent variables.

The statistical value F = 89.689 was used to test the H₀ hypothesis. Here we see that the

linear relationship is very significant with p_value < 0.05. Thus, the independent variables in the model are related to the dependent variable of the use of accounting software in hotels, the linear correlation with the dependent variable with 99% confidence level.

Table 6. Results of used regression coefficients

Model	Regression coefficient is not standardized		Regression coefficient is standardized	T	Sig.	Multi-collinear statistics	
	Beta	Standard error	Beta			Tolerance	VIF
Constant	0,381	0,201		1,895	0,060		
per	-0,040	0,060	-0,037	-0,669	0,505	0,503	1,986
rea	0,430	0,060	0,430	7,150	0,000	0,430	2,326
cost	-0,264	0,048	-0,298	-5,520	0,000	0,534	1,872
press	0,253	0,055	0,271	4,607	0,000	0,449	2,227
risk	0,012	0,068	0,009	0,168	0,866	0,513	1,949

(Source: Author synthesis)

The above table showed that 3 factors satisfy the conditions: hotel availability (rea), cost and competitive pressure (press). The perceived value factor (per) has a significance level of 0.55 greater than 0.05 and the standard test $t = 0,669$ less than 2, the factor of application risk (risk) has a significant level of 0.866 is greater than 0.005 and the standard test $t = 0,168$ is less than 2, so the hypothesis that these two factors have an impact on the

acceptance using accounting software was unacceptable (in the condition of 99% reliability, sample size $n = 200$).

Factors that directly affect the adoption of using accounting software at hotels in Da Nang city are shown through the linear regression equation:

$$\text{Acceptance to use accounting software} = 0.381 + 0.430 (\text{Hotel readiness}) - 0.298 (\text{Cost}) + 0.271 (\text{Competition pressure}).$$

Table 7. Summary of the effects of the independent variables on the dependent variables from research hypothesis

Independent variable	Standardized Coefficients	Level of significance (Sig.)	Conclusions
per – perceived value	-0,037	0,505	No impact
rea – hotel readiness	0,430	0,000	Have a positive impact
cost	-0,298	0,000	Have a positive impact
Press-competition pressure	0,271	0,000	Have a positive impact
risk – risk of application	0,009	0,866	No impact

(Source: Author synthesis)

With the above combined results, there are 2 variables that have no impact on the acceptance of using accounting software in

hotels (per - perceived value and risk - applied risk) because there is no statistical significance.

Table 8. Key positions of factors (impact on the adoption of accounting software)

Ranking	Factor	Correlation coefficients have been standardized	Level of significance (Sig.)
1	rea – hotel readiness	0,769	0,000
2	press – competition pressure	0,692	0,000
3	cost	-0,652	0,000
4	risk – risk of application	0,552	0,000
5	per – perceived value	0,472	0,000

(Source: Author synthesis)

Explain:

- When the willingness of the hotel (owner) increases by 100%, the acceptance of using accounting software increases by 76.9% assuming other factors remain constant.

- When the hotel feels competitive pressure increases by 100%, the acceptance of using accounting software increases by 69.2%.

- When the cost of preparing for the application of accounting software increased by 100%, the acceptance of using accounting software in hotels decreased by 65.2%.

5. Discussion

As we can observe from the results in Table 7, there are 3 factors that satisfy the conditions: hotel availability (rea), cost (cost) and

competitive pressure (press). The perceived value factor (per) has a significant level of 0.55 greater than 0.05 and the test standard $t = 0.669$ less than 2, the factor of application risk (risk) has a significant level of 0.866 greater than 0.005 and the test standard $t = 0.168$ less than 2, so the hypothesis that these two factors have an impact on the adoption of accounting software is unacceptable (in the condition of 99% reliability, sample size $n = 200$). Factors that directly affect the adoption of accounting software at hotels in Da Nang city are shown through linear regression equations:

The adoption of accounting software = $0.381 + 0.430$ (Hotel availability) - 0.298 (Cost) + 0.271 (Competition pressure).

Two factors: the hotel readiness and the competitive pressure have a positive impact, the cost has a negative impact on the dependent variable - the application of accounting software. Particularly, the applied perceived value and the applied risk factors are not statistically significant enough to accept the initial hypothesis.

Hotel readiness

The greater the hotel's willingness to use, the higher the likelihood of adoption the accounting software, the higher the hotel's (owner) availability, the 76.9% increase in intention to use the accounting software with the assumption of other fixed factors. These positive results are consistent with the previous studies when considering the impact of factors on the application of information systems (Thong, 1999), on communication technology (Grover and Goslar, 1993; Premkumar and Roberts, 1999), on the intention to adopt the new technology. Besides, Razi and Madani have studied the factors affecting the application of the audit software through studying the impact of these factors on the intention to apply the audit software.

The results of Razi and Madani show that the Company Readiness factor had a significant influence on the intention of applying the audit software, but the external pressure factor was not statistically significant.

Two basic factors of the model are the perception of utility and ease of use. The perception of ease of use is the level which a person believes they can use this technology without any physical or mental effort. Therefore, the role of the perceived value factor is considered to properly meet this theory of model to explain the confidence about the ease of applying accounting software to its hotels.

To improve efficiency in business operations, the hotels were forced to change. The change begins with the application of IT in the accounting field. They need to be aware of the benefits of the application, the role and importance of IT application in general and accounting software in particular. Using the accounting software will change the process of management in a business.

The readiness is not only shown in the perception of benefits, but also the hotel administrator should apply the accounting software in their hotel as soon as possible to promptly handle the accounting work and meet the integration needs, and competition.

The hotel's willingness is also shown in upgrading the better features of the accounting software in use. Although many hotels are using the accounting software, the usage is limited only by the basic features such as data entry, business processing and financial reporting support. The functions related to management accounting reports have not been paid attention. Depending on conditions and needs, each hotel can gradually invest in upgrading apply accounting software to suit the hotel's requirements.

Competitive pressure

The more competitive pressure when the accounting software is applied, the higher the acceptability to use, the hotel feels about the competition increase of 100%, the acceptance of using accounting software increases by 69.2%. This result is consistent with the studies of Rogers (1995), Premkumar & Roberts (1999).

With the increasing competition, many hotels are looking at the options to adapt their accounting software best. The competition is evident in customer relationships, increasing the market share and achieving the optimal sales. Generally evaluating, the application of IT in production and business activities has been interested by hotels, helping the hotels improve the competitiveness, expand the consumption markets for products and services; IT has gradually been invested and exploited effectively by the hotels.

With a CRM (Customer Relationship Management) solution, the hotels can strictly manage their customer information from when they are a potential customer to the signing of a cooperation contract, managing the business team's work history from time to time. From there, it helps the managers to have a comprehensive view of the market, the services they provide and have the appropriate marketing and business strategies. If the hotel invests at a higher level, Enterprise Resource Planning (ERP) software is a solution that meets almost all the needs of all departments in the hotel, from accounting - finance, business, human resource management, etc.

In addition, the hotels have paid attention to investing in the information technology training for leaders, especially the team in charge of hotel administration. Some hotels have recognized that the IT training for management staff and staff to improve the hotel governance

is necessary. Although the spending on training is not high, it also represents a big change in hotel owners' perceptions and this will be the basis for more powerful IT applications in the future. About specialized software today, mainly financial accounting software, accounting software is favored by hotels such as: Misa, Bravo, SIS, Tsoft, Acsoft.

So from the analysis results, it shows that the competitive pressure factor will increase the intention of applying the accounting software when the internal information management capacity of the unit is still low, and when the company needs to change the operational process current.

Cost

The higher the cost, the lower the hotel will apply accounting software. The test results show that perceptions of costs increased by 100%, the adoption of the accounting software decreased by 65.2%. The better the quality of accounting software, the higher the cost will be, which directly affect the adoption of accounting software for that hotel. The hotels have to pay a lot of the fees before choosing a software that suits the size and characteristics of the business.

This result is consistent with the study of Premkumar and Roberts (1999) when considering the impact of this factor on the application of new technology - communication technology. Premkumar and Roberts (1999) agreed that the factor of cost in relation to the efficiency is important when considering factors affecting the technology application. As the IT develops with the advent of more and more hardware and software programs, ready to meet the diverse needs of the hotels, the cost is not a big problem for the hotels in research.

Currently, the hotels are very concerned with the incurred costs in the implementation phase of the accounting software. The cost components play an important role in this stage,

including: the accounting software license cost, the operating cost, the hardware and software equipment cost, the software installation cost.

The initial investment costs for applying the accounting software only needing to be moderated can be adjusted slowly according to each implementation step. As for the initial cost, the hotel needs to determine what the costs are, what the hidden costs can be expected, how many percents, the out-of-pocket costs. Thus, hotel administrators will not face much difficulty choosing the accounting software.

In addition, managers need to consider the relationship between benefits and application costs to make the appropriate decisions, correct computerization orientation, aim for long-term, and the sustainable development in the competitive environment. It is the limited financial capital, especially the own capital as well as the additional capital to be considered to apply the information technology in management in general, accounting in particular. The low capital and difficult to access loans, or pressure to repay the debt which make some hotels consider when investing in the accounting software for their hotels, even though hotels are keen to apply using accounting software to serve the production and business activities, they cannot afford the financial capacity. Therefore, the cost when applying the accounting software has a great impact on the decision to accept the use of accounting software or upgrade the software in the future.

6. Conclusion

The testing results about the impact of the factors proposed on the intention to use the accounting software are true with the proposed hypothesis. The results demonstrate that all relevant variables: hotel availability, cost, and competition pressures have a positive and

significant effect on the adopting of the accounting software. However, their effects are different, particularly the hotel readiness factor has the greatest influence on the use of the hotel's accounting software. Because the hotels will ultimately decide to apply the software for its own hotel, the hotels must perform the necessary actions to be able to apply the information technology to the accounting work immediately, responding to the professional and accurate accounting processing. The application of the information technology in general and the accounting software in particular can lead to improve the management, monitoring and decision-making by managers and will develop the hotels in a synchronous, scale and professionalism in the industrial stage 4.0. In other words, out of the three variables, the hotel availability comes first and plays the most important role. If the hotel managers approve the use of the new system as well as the accounting software, they are willing to support and actively encourage the employees to use the new technology in completing their tasks, the accounting work will be easier and more responsive to the higher level management requirements.

In the research scope of the authors, the study is one of a few studies on the adoption of accounting software in Danang hotels. Besides, the study is also an empirical evidence that contributes to test the factors affecting the adoption of the new technology - the case of application of accounting software. The results of the model of the factors affecting the adoption of accounting software at hotels help to research and measure the level of the user acceptance, thereby giving the solutions and the recommendations which help the hotels have the overview of the benefits of the accounting software. The research will be the basis and foundation for the improvements to be able to give the accounting software products that meet

the requirements of the hotel, from which the hotel owner will agree to accept the use of the accounting software for the accountant's job. Agreeing to accept the use of the accounting software or upgrade the features of apply accounting software will better meet the work of the accountant, more suitable with the current development and integration trend.

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