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The role of management's perceived usefulness of accounting information in enhancing accounting information quality: The mediating effects of accounting information system quality and accounting staff competence

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ABSTRACT

This study investigates how management's perceived usefulness of accounting information influences the quality of accounting information, with a particular focus on the mediating roles of accounting information processing system quality and accounting staff competence. Data were collected through a structured survey of 212 firm executives and accounting managers in Vietnam. The study employed exploratory factor analysis (EFA), confirmatory factor analysis (CFA), and structural equation modeling (SEM) to validate the measurement model and test the hypothesized relationships. The results confirm that management's perception of the usefulness of accounting information directly enhances the quality of accounting information. It also indirectly improves accounting information quality by enhancing the accounting information system and the competence of accounting staff. These mediators account for 54.2% of the total effect, highlighting their critical roles in translating management's perception into tangible improvements in accounting information quality. Our findings provide practical insights for policymakers and business leaders, especially in developing economies where integrating accounting information systems and developing accounting personnel remain challenging.

Contribution/ Originality: This study is the first to empirically confirm that management's perceived usefulness of accounting information improves accounting information quality. It highlights the mediating roles of accounting information processing system quality and accounting staff competence, providing new insights into the mechanisms through which managerial perception drives improvements in accounting information quality.

1. INTRODUCTION

Accounting information is collected, processed, and presented by the accounting information system to stakeholders, including management, investors, and regulators (Gheorghe, 2012). In today's knowledge-based economies characterized by rapid evolution and data-centricity, high-quality accounting information has become increasingly vital for effective decision-making. Previous studies demonstrate that enhanced accounting information quality is associated with better corporate governance (Zhai & Wang, 2016), lower cost of capital (Lambert, Leuz, & Verrecchia, 2007), reduced risk (Xing & Yan, 2019), greater competitiveness (Phomlaphatrachakom, 2020), and superior performance (Phomlaphatrachakom, 2020; Zhai & Wang, 2016).

The existing literature has identified a variety of factors influencing accounting information quality, including organizational culture, information system quality, accounting managers' expertise, training, and management commitment (Al-Hiyari, Al-Mashregy, Mat, & Alekam, 2013; Bachmid, 2016; Fitrios, Nur, & Zakya, 2022; Knauer,

Nikiforow, & Wagener, 2020; Rapina, 2015; Yanti & Pratiwi, 2022). Among these factors, the implementation of a high-quality accounting information system has been identified as one of the most important determinants of information quality outcomes (Xu, 2015). A high-quality accounting information system ensures accuracy, timeliness, relevance, and efficiency, which collectively enhance the overall quality of accounting information (Bachmid, 2016; Gelinas, Dull, & Wheeler, 2018).

Wilkinson (2007) conceptualizes an accounting information system as a structured system integrated within an organization, consisting of human resources and equipment used to transform data into information useful for decision-making. Building on this perspective, our study examines the role of the two key aspects of accounting information system quality: the quality of the computerized accounting information processing system (the equipment/software infrastructure aspect)[1] and the competence of accounting staff (the human resource aspect). Advanced information system infrastructure can support sophisticated accounting data processing and reporting tools, making it easier for users to generate accurate, relevant, and useful information in a timely manner (Bachmid, 2016; Qatawneh, 2023). Concurrently, accounting staff are responsible for the quality and integrity of input data and for using the system effectively (Binh, Tran, & Nga, 2020; Qatawneh, 2023; Xu, 2015). Several prior studies have empirically confirmed the significant impacts these two factors have on accounting information quality (Al-Hiyari et al., 2013; Fitrios et al., 2022; Qatawneh, 2023; Yanti & Pratiwi, 2022).

While factors such as information system quality and staff competence have been widely studied, the perception of management remains comparatively underexplored (Fitrios, 2016; Xu, 2015). Management's perception of the usefulness and relevance of accounting information has emerged as a pivotal factor that shapes the way accounting information systems are implemented, utilized, and maintained. Several studies emphasize that management is not just a passive recipient of accounting data, but an active agent whose attitudes and beliefs can significantly affect information quality (Wilkinson, 2007; Xu, 2015; Xu, Horn Nord, Daryl Nord, & Lin, 2003). Managers who recognize the strategic importance of accounting information are more likely to invest in system upgrades, enforce data accuracy protocols, and foster a culture of accountability and informed decision-making. This, in turn, enhances the reliability, timeliness, and relevance of accounting outputs (Binh et al., 2020). Moreover, the perception of accounting information as a strategic asset rather than merely a compliance requirement can influence organizational priorities. When management views accounting data as essential for gaining a competitive advantage, they are more inclined to support initiatives such as staff training, internal controls, and system automation—all of which contribute to higher information quality (Fitrios, 2016; Xu, 2015).

In emerging economies, such as Vietnam, with still-developing institutional frameworks and technological infrastructures, managerial perception plays an even more significant role. Here, top management support and belief in the value of accounting information quality can compensate for external limitations and drive internal improvements (Binh et al., 2020). This aligns with established theories in accounting, which posit that users' perceptions and attitudes directly impact the effectiveness of information systems (Gelinas et al., 2018; Hall, 2018).

Despite these insights, there is still limited empirical research that directly links management's perceived usefulness of accounting information with accounting information quality—particularly through mediating factors such as accounting information system quality and staff competence. Addressing this gap is essential for developing a more comprehensive understanding of how to improve accounting information quality. The findings will provide substantial strategic insights for enterprises and policymakers in Vietnam and similar Asian emerging economies, where integrating accounting information systems and developing competent accounting personnel continue to be significant organizational challenges.

[1] Henceforth, in this paper, "accounting information processing system" refers to the computerized infrastructure that is used for processing accounting information.

2. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

2.1. Accounting Information Quality

Different users of accounting information—such as management, shareholders, creditors, and government agencies—may have distinct quality requirements. According to the Financial Accounting Standards Board (FASB), the quality of accounting information is classified into two groups: a fundamental group comprising relevance and reliability, and a secondary group that includes consistency and comparability. The 2010 integrated view of the International Accounting Standards Board and FASB (IASB, 2010) identifies two main quality features – relevance and honest presentation – and four additional features: comparability, verifiability, timeliness, and understandability.

In the context of accounting information systems, accounting information quality should meet the COBIT (Control Objectives for Information and Related Technology) standards, which are effectiveness, validity, security, completeness, availability, compliance, and reliability (Li & Liu, 2022). O'Brien and Marakas (2009) assess information quality in three dimensions: time, content, and form. Hall (2018) suggests that accounting information quality can be evaluated based on relevance, timeliness, accuracy, completeness, and summarization. Similarly, McLeod and Schell (2006) and Gelinas et al. (2018) propose that the dimensions of accounting information quality include accuracy, timeliness, relevance, and completeness.

The divergence in perspectives among professional organizations and scholars regarding standards for measuring accounting information quality stems from different objectives across various usage contexts. For instance, the differences in the standards suggested by the IASB and FASB reflect the distinct priorities of these two organizations. The FASB aims to provide information for evaluating the timing and uncertainty of cash flows and resources to investors and creditors, whereas the IASB prioritizes supplying information about financial status, business performance, and managerial accountability. Despite these differences, the fundamental principles underlying the measurement of accounting information quality remain consistent across both research and professional frameworks. The core attributes that are universally emphasized include relevance, accuracy, reliability, completeness, understandability, timeliness, comparability, and availability (Gelinas et al., 2018; Gheorghe, 2012; Hall, 2018; Li & Liu, 2022).

2.2. Quality of Accounting Information Processing System

Previous studies have established the strong influence of accounting information processing system quality on accounting information quality (Al-Hiyari et al., 2013; Bachmid, 2016; Fitrios et al., 2022; Knauer et al., 2020; Komala, 2017; Yanti & Pratiwi, 2022). A well-designed accounting information processing system minimizes errors and ensures that financial transactions are recorded correctly (Gelinas et al., 2018). Additionally, high-quality accounting information processing systems incorporate internal controls that prevent unauthorized alterations of financial data, thereby enhancing reliability (Hall, 2018; Romney, Steinbart, Summers, & Wood, 2021). When an accounting information processing system is of poor quality, data inconsistency and errors increase, leading to inaccurate financial reporting and misleading information (Susanto, 2017).

Timeliness is another crucial aspect of accounting information quality, as financial information must be available when needed for decision-making. An advanced accounting information processing system enables real-time processing, automated data entry, and efficient reporting mechanisms (Al-Hiyari et al., 2013; Gelinas et al., 2018). These features allow stakeholders to access up-to-date financial reports, facilitating quicker and more informed decision-making (Romney et al., 2021; Yanti & Pratiwi, 2022). In contrast, a low-quality accounting information processing system often results in delays, outdated reports, and inefficiencies in financial management (Komala, 2017; Susanto, 2017).

High-quality accounting information processing systems also provide accurate and relevant financial insights, allowing businesses to make strategic decisions with confidence (Hall, 2018). Conversely, an information processing

system of substandard quality leads to misinformation, which results in suboptimal decisions and potential financial losses (Romney et al., 2021).

Based on these reasons, we propose the following hypothesis.

H_1: The quality of the accounting information processing system is positively related to the quality of accounting information.

2.3. Competence of Accounting Staff

Apart from the information processing system, the competence of accounting staff who are involved in data entry, input, and output processing also plays a fundamental role in ensuring the quality of accounting information (Alshbiel & Al-Awaqleh, 2011; Barney & Wright, 1998; Binh et al., 2020; Qatawneh, 2023). Skilled and knowledgeable accountants contribute to accurate financial reporting, regulatory compliance, and effective decision-making (Barney & Wright, 1998; Romney et al., 2021). A lack of competency, on the other hand, can lead to errors, financial misstatements, and inefficiencies in accounting processes (Qatawneh, 2023).

Accountants with strong knowledge of accounting principles, financial reporting standards, and accounting software can help ensure accurate and error-free financial records (Hall, 2018). Susanto (2017) suggests that employees with high technical proficiency significantly reduce financial discrepancies, thereby enhancing the quality of accounting information. In contrast, insufficient technical skills lead to frequent errors, compromising the reliability of financial data (Gelinas et al., 2018).

Based on our analysis, we propose the following hypothesis.

H_2: Competence of accounting staff is positively related to accounting information quality.

2.4. Management's Perceived Usefulness of Accounting Information

Management's perceived usefulness of accounting information is a pivotal determinant of an organization's financial reporting effectiveness and overall information quality. When management views accounting information not merely as a compliance requirement but as a strategic asset, it fundamentally shapes their commitment to ensuring data accuracy, integrity, and relevance. This strategic perception drives management to actively support initiatives that enhance the quality of accounting information (Al-Hiyari et al., 2013; Xu et al., 2003). Indeed, management commitment has been recognized as one of the most influential factors affecting the quality of accounting outputs.

Managers who understand the importance of accurate and timely financial data are more inclined to implement robust internal controls, minimize reporting errors, and deter fraudulent activity (Hall, 2018; Romney et al., 2021; Susanto, 2017). They are also more likely to allocate resources toward upgrading accounting information processing systems, improving system security, and embracing automation steps that collectively strengthen the reliability and responsiveness of financial reporting (Al-Hiyari et al., 2013; Gelinas et al., 2018). According to Reynolds and Stair (2020), such management-driven investments lead to faster data processing, real-time reporting capabilities, and improved operational efficiency.

Furthermore, management's valuation of high-quality accounting information extends beyond systems and infrastructure; it also critically influences the development of human capital within the accounting function. Organizations led by management that prioritize data quality are more likely to support employee training, pursue professional certifications, and encourage continuous skill development among accounting staff (Hall, 2018). This results in a more competent workforce equipped to utilize advanced accounting tools, conduct deeper financial analyses, and reduce the risk of reporting inaccuracies (Binh et al., 2020; Susanto, 2017).

In sum, when management perceives accounting information as a vital resource for strategic decision-making, it creates a ripple effect throughout the organization enhancing information processing systems and elevating staff capabilities, all of which contribute significantly to the overall quality of accounting information. Thus, the following hypotheses are proposed.

H_3: Management's perceived usefulness of accounting information is positively related to accounting information quality.

H_4: Management's perceived usefulness of accounting information is positively related to the quality of the accounting information processing system.

H_5: Management's perceived usefulness of accounting information is positively related to the competence of accounting staff.

The research model is illustrated in Figure 1.

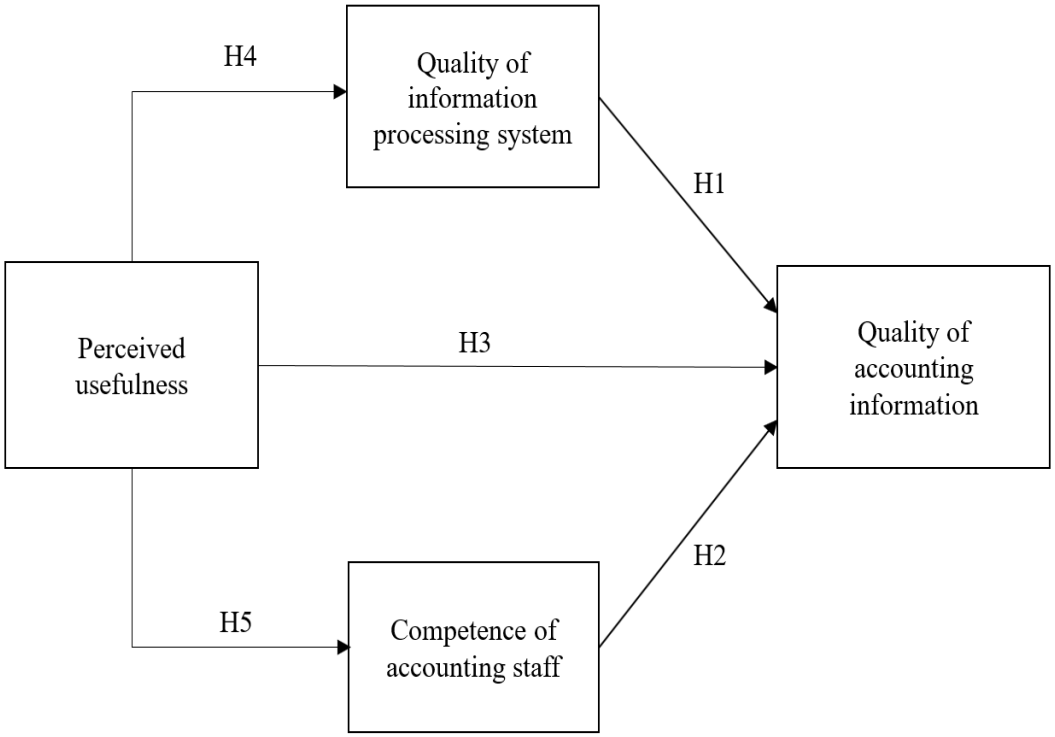

Figure 1. Proposed research model.

3. DATA AND METHODOLOGY

3.1. Measurement Scale Development

We developed our measurement instrument through a systematic process. First, we generated an initial pool of items based on previously validated scales while adapting them to the specific context of our study. Second, we refined the instrument through expert validation. The measurement scales for each construct were operationalized as follows.

Quality of Accounting Information (QAI) was measured using 8 items adapted from IASB (2010); Fitrios (2016) and Gelinas et al. (2018) encompassing: completeness, relevance, reliability, accuracy, timeliness, comparability, understandability, and availability. Quality of Accounting Information Processing Systems (QPS) was assessed using 6 items derived from DeLone and McLean (2003); Petter, DeLone, and McLean (2008) and Romney et al. (2021) covering: compliance, reliability, speed, security, flexibility, and integration. Competence of Accounting Staff (CAS) was evaluated using 4 items based on scales from Al-Hiyari et al. (2013); Fitrios (2016) and Romney et al. (2021) measuring: accounting qualification, training, knowledge of accounting software, and work experience. Management's Perceived Usefulness of Accounting Information (PU) was measured using 4 items adapted from Seddon and Kiew (1996) and Andarwati, Zuhroh, and Amrullah (2020) focusing on: Informed decision-making, effective decision-making, enhanced collaboration among units, and increased operating efficiency.

The preliminary instrument was subjected to expert review by four accounting professionals and two academic researchers specializing in accounting information systems to assess content validity, clarity, and relevance. Based on their feedback, minor modifications were made to improve item wording and clarity before finalizing the questionnaire.

The final version of the questionnaire included four variables with 22 items. All items were measured on a 5-point Likert scale, ranging from 1 (Strongly disagree) to 5 (Strongly agree). Demographic questions (gender, profession, and work experience) were also included. No identifiable private information was collected.

3.2. Data Collection

The target population consisted of executives and accounting managers from Vietnamese enterprises across various industries. To ensure respondents possessed sufficient knowledge and experience with accounting systems, we established inclusion criteria requiring participants to have at least five years of professional experience in their current roles. We employed a purposive snowball sampling technique to access qualified respondents. While acknowledging the potential limitations of non-probability sampling, this approach was deemed appropriate given the specialized knowledge required and the difficulty in obtaining a comprehensive sampling frame of Vietnamese executives and accounting managers (Hair, Page, & Brunsveld, 2019). To mitigate potential biases associated with snowball sampling, we initiated multiple referral chains from diverse industries and geographical regions within Vietnam.

Data were collected through direct interviews and guided responses via a survey link sent to the respondents. The purpose of the study was clearly explained (either in person or via telephone) to the respondents, who verbally consented to answer the survey questionnaire. Initially, 236 responses were obtained. However, 24 responses were excluded due to incomplete answers or because of selecting the same rating for all items. Consequently, 212 valid responses were included in the analysis. Among the respondents, 32 (15.1%) are business executives, and 180 (84.9%) are accounting managers. All respondents have over five years of work experience, with 126 (59.43%) having more than ten years of experience.

The survey data were processed using SPSS 29.0 and AMOS 29.0 software. First, the measurement scale was evaluated using Cronbach's Alpha and Exploratory Factor Analysis (EFA). Confirmatory Factor Analysis (CFA) was then conducted to assess the measurement model. Finally, Structural Equation Modeling (SEM) was employed to test the research model.

4. RESULTS

4.1. Cronbach's Alpha and EFA Results

Cronbach's Alpha and EFA results are shown in Table 1. All measurement items had Cronbach's alpha value above 0.7, confirming their reliability (Hair et al., 2019). Evaluation of the corrected item-total correlations revealed that QPS4 (pertaining to security of the accounting information processing system) exhibited a value below the requisite 0.3 threshold and was consequently excluded from subsequent analyses. All the remaining items demonstrated satisfactory item-total correlations exceeding 0.3 (Nunnally & Bernstein, 1994).

To prepare for EFA, we first tested our sampling adequacy using the Kaiser-Meyer-Olkin (KMO) test and then conducted Bartlett's test of sphericity to ensure the significance of our factor analysis. The results showed that KMO = 0.907 > 0.5, and Bartlett's significance value was less than 0.001. Therefore, it was confirmed that the data were suitable for EFA.

To conduct EFA, the principal axis factoring extraction method with Varimax rotation was applied. In the first round, QPS5 did not converge to any factor and was removed. After removing QPS5, all remaining 20 items converged appropriately into four factors with loadings all higher than the 0.5 threshold. The eigenvalues of all four factors were higher than 1. The total variance explained by the four factors was 64.976%, exceeding the standard requirement of 50%.

Table 1. Cronbach's Alpha and EFA results.

Items	Component			
	QAI	PU	CAS	QPS
QAI1	0.802			
QAI2	0.687			
QAI3	0.690			
QAI4	0.760			
QAI5	0.710			
QAI6	0.840			
QAI7	0.814			
QAI8	0.692			
PU1		0.766		
PU2		0.761		
PU3		0.904		
PU4		0.912		
CAS1			0.884	
CAS2			0.850	
CAS3			0.693	
CAS4			0.732	
QPS1				0.691
QPS2				0.768
QPS3				0.883
QPS6				0.581
Cronbach's alpha	0.895	0.873	0.838	0.772

Table 2. Divergent and convergent validity.

Variable	CR	AVE	MSV	QAI	PU	QPS	CAS
QAI	0.894	0.513	0.462	**0.716**			
PU	0.875	0.636	0.436	0.660	**0.798**		
QPS	0.809	0.515	0.462	0.680	0.588	**0.717**	
CAS	0.815	0.527	0.321	0.545	0.567	0.449	**0.726**

Note: Square roots of AVE are presented in bold in the diagonal.

4.2. CFA Results

CFA results are presented in Table 2. The results revealed that all items' standardized factor loadings were greater than 0.5, affirming the theoretical specification of the measurement model. The Composite Reliability (CR) of the scales ranging from 0.809 to 0.894 was all greater than 0.7, indicating that the scales had good reliability. Convergent validity was substantiated as the Average Variance Extracted (AVE) of the scales was all above the 0.5 threshold value. The square roots of AVE for each construct (depicted as the bold diagonal elements in Table 2) were higher than the correlations between the latent variables and the (MSV) values. Thus, discriminant validity was ensured (Hair et al., 2019).

The measurement model fit indices were within the acceptable ranges. Specifically, CMIN/df = 1.704 < 3, GFI = 0.882 > 0.8, CFI = 0.947 > 0.9, TLI = 0.937 > 0.9, RMSEA = 0.058 < 0.08. These fit indices collectively indicated the robust specification and empirical validity of the measurement model (Hair et al., 2019).

4.3. SEM Results

Following the confirmation of the measurement model's validity, structural equation modeling (SEM) was employed to empirically test the hypothesized relationships among the latent constructs. SEM results are presented in Table 3 and provide solid empirical support for all the hypothesized relationships. Specifically, both Quality of Accounting Information Processing System and Competence of Accounting Staff have positive and statistically significant impacts on Quality of Accounting Information (β=0.417, $p < 0.001$ and β=0.195, p=0.015 < 0.05, respectively), supporting hypotheses H1 and H2.

Management's Perceived Usefulness of Accounting Information exhibits a significant direct effect on Quality of Accounting Information (β=0.306, p=0.002 < 0.01), substantiating hypothesis H3. Furthermore, Management's Perceived Usefulness of Accounting Information exerts positive influences on both Quality of Accounting Information Processing System (β=0.598, p < 0.001) and Competence of Accounting Staff (β=0.578, p < 0.001), confirming hypotheses H4 and H5.

Table 3. SEM results.

Path	Standardized estimate	S.E.	C.R.	p-value	Hypothesis	Conclusion
QPS → QAI	0.417	0.091	4.619	***	H1	Accepted
CAS → QAI	0.195	0.074	2.433	0.015	H2	Accepted
PU → QAI	0.306	0.082	3.174	0.002	H3	Accepted
PU → QPS	0.598	0.073	6.844	***	H4	Accepted
PU → CAS	0.578	0.083	6.379	***	H5	Accepted

Note: ***: p<0.001.

The indirect and total effects of Management's Perceived Usefulness of Accounting Information on the Quality of Accounting Information were calculated using a bootstrapping technique with 2000 iterations. Table 4 shows the impact of Management's Perceived Usefulness of Accounting Information on the Quality of Accounting Information through different paths. All paths are positive and statistically significant. The results indicates that Management's Perceived Usefulness of Accounting Information directly influences Quality of Accounting Information and also exerts indirect effects through the two mediators – Quality of Accounting Information Processing System (β=0.249, p < 0.001) and Competence of Accounting Staff (β=0.113, p=0.012 < 0.05).

The aggregated total effect that Management's Perceived Usefulness of Accounting Information has on Quality of accounting information is substantive (β=0.668, p=0.012 < 0.05). Quantitative decomposition of these effects reveals that the combined indirect effects (0.249 + 0.113 = 0.362) constitutes approximately 54.2% (0.362 ÷ 0.668 × 100%) of the total effect, with the remaining 45.8% attributable to the direct effect. This underscores the critical mediating roles of information processing system quality and accounting staff competence in translating management's perception into enhanced accounting information quality, as these mediating mechanisms collectively account for more than half of the total influence.

Table 4. Direct, indirect, and total impacts of Management's perceived usefulness of accounting information on quality of accounting information.

Path	Standardized estimate	p-value
Direct effect:		
PU → QAI	0.306	0.002
Indirect effects:		
PU → QPS → QAI	0.249	***
PU → CAS → QAI	0.113	0.012
Total effect:		
PU → QAI	0.668	0.012

Note: ***: p<0.001.

All model fit indices indicated a very good fit for the research model: CMIN/df = 1.713 < 3, TLI = 0.937 > 0.9, CFI = 0.946 > 0.9, and RMSEA= 0.058 < 0.08 (Hair et al., 2019). A visualization of the SEM model is presented in Figure 2.

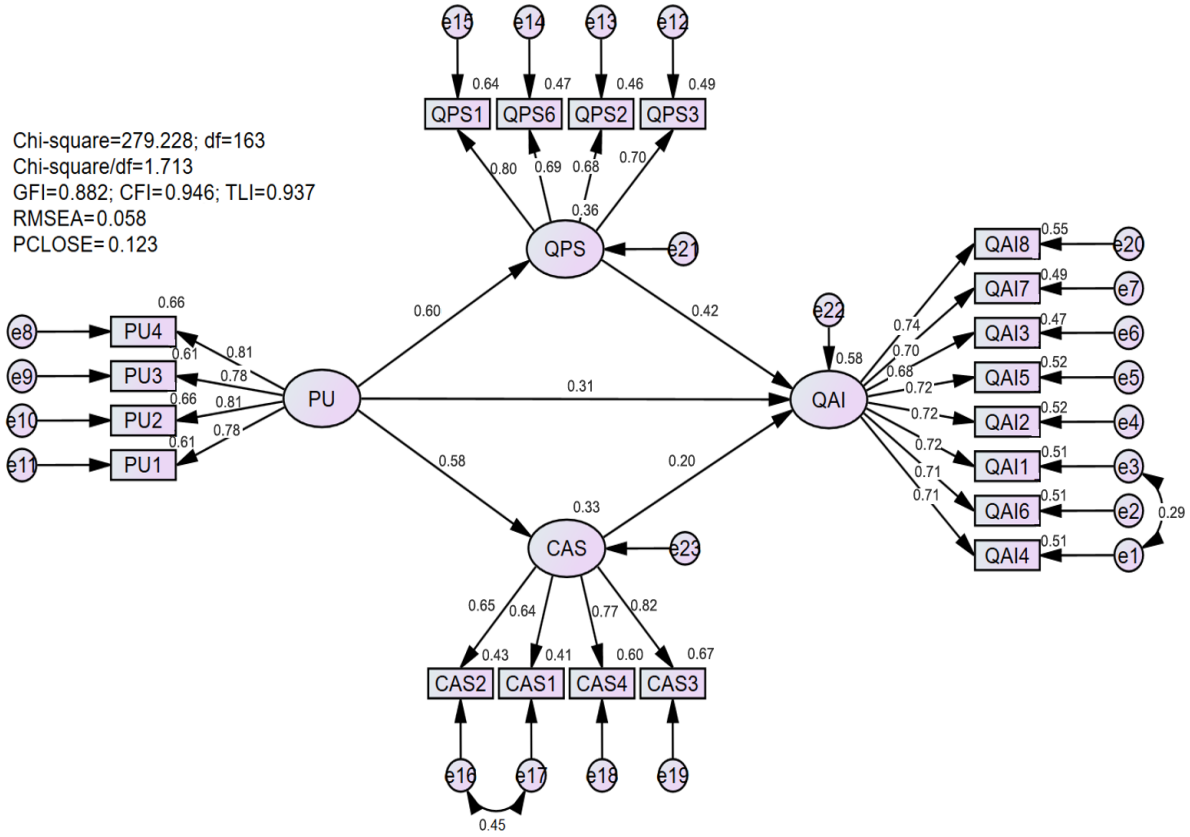

Figure 2. SEM model.

5. DISCUSSION

Similar to previous studies, our results show that accounting information quality is directly influenced by the quality of the accounting information processing system (Al-Hiyari et al., 2013; Bachmid, 2016; Knauer et al., 2020; Komala, 2017; Yanti & Pratiwi, 2022). This finding underscores the imperative for organizations to allocate substantial resources toward sophisticated information infrastructure systems. This is particularly relevant in the context of emerging economies, such as Vietnam, where many businesses still use standalone accounting software characterized by limited integration capabilities. A comprehensive information processing system that ensures regulatory compliance, operational reliability, processing efficiency, data security, functional flexibility, and system integration constitutes an indispensable prerequisite for generating high-quality accounting information.

Additionally, our results further accentuate the pivotal contribution of accounting staff competence to accounting information quality, corroborating findings from previous studies (Alshbiel & Al-Awaqleh, 2011; Barney & Wright, 1998; Binh et al., 2020; Qatawneh, 2023). This suggests that organizations should strategically implement comprehensive human capital development initiatives for accounting staff to enhance their knowledge and skills regarding the latest accounting standards, best practices, and information technologies. Furthermore, firms should cultivate an organizational culture and infrastructure that facilitate knowledge dissemination and the development of intellectual capital among accounting staff.

Most significantly, our results show that management's perceived usefulness of accounting information exerts substantial influence on accounting information quality through both direct and indirect paths. When organizational leaders recognize and embrace the strategic importance of high-quality accounting information, they are more likely to allocate resources toward technological infrastructure sophistication and human capital development initiatives. This empirical finding lends substantial support to the theoretical proposition advanced by Xu et al. (2003) and Al-Hiyari et al. (2013) positing that management's commitment constitutes one of the most critical antecedents of superior accounting information quality.

6. CONCLUSION

While the extant literature has theoretically suggested that management's perceived usefulness of accounting information is crucial for improving accounting information quality (Al-Hiyari et al., 2013; Xu et al., 2003), our paper provides the first empirical validation of this relationship. Our findings offer robust quantitative evidence confirming the mediating roles of accounting information processing system quality and accounting staff competence within this causal framework. This substantially expands the theoretical understanding of the complex mechanisms through which management's perception regarding the usefulness of accounting information is transformed into measurable improvements in accounting information quality.

The empirical results derived from this investigation offer substantive strategic insights for practitioners and organizations operating within Vietnam and similar emerging economic contexts where the integration of accounting information systems and the development of competent accounting personnel remain persistent organizational challenges. Our findings demonstrate that enhancing accounting information quality necessitates a top-down approach initiated through managerial awareness and organizational commitment. Organizations should strategically prioritize the implementation of advanced, comprehensive, and integrated accounting information processing systems. Concurrently, they should invest in systematically developing accounting staff competencies through structured professional development programs and fostering organizational cultures that support knowledge sharing, continuous learning, and professional growth.

Although our study offers robust empirical support for the proposed relationships, certain methodological limitations should be acknowledged. First, the cross-sectional design limits our ability to definitively establish causality. Future research could benefit from longitudinal approaches to ascertain temporal precedence and bolster causal inferences. Second, the focus on Vietnamese organizations may limit the generalizability of our findings to other emerging economies with different institutional settings, regulatory systems, and technological development. Future research should explore additional factors, such as organizational culture, regulatory compliance, and technological maturity, which may significantly influence or conditionally affect the relationships identified in this study.

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Institutional Review Board Statement: The Ethical Committee of the University of Danang, University of Economics, Vietnam has granted approval for this study on 16 December 2024 (Ref. No. 4221/TB-ĐHKT).
Transparency: The authors state that the manuscript is honest, truthful, and transparent, that no key aspects of the investigation have been omitted, and that any differences from the study as planned have been clarified. This study followed all writing ethics.
Data Availability Statement: Upon a reasonable request, the supporting data of this study can be provided by the corresponding author.
Competing Interests: The authors declare that they have no competing interests.
Authors' Contributions: Both authors contributed equally to the conception and design of the study. Both authors have read and agreed to the published version of the manuscript.

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