The Influence of Organizational Culture Factors on the Acceptance of New Accounting Technology Among Accounting Staff in Foreign-Invested Enterprises in Hanoi City

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Abstract
This paper examines the influence of organizational culture factors on the acceptance of new accounting technology among accounting staff in foreign direct investment (FDI) enterprises in Hanoi City, using a desk-research approach that combines synthesis, analysis, evaluation, and comparison of the literature. Drawing on Hofstede's theory of organizational culture, the Technology Acceptance Model, the Unified Theory of Acceptance and Use of Technology, and Diffusion of Innovation theory, the paper develops a conceptual framework that clarifies the mechanisms through which five dimensions of organizational culture, namely power distance, uncertainty avoidance, individualism and collectivism, long-term and short-term orientation, and masculinity and femininity, affect the components of technology-acceptance behavior. The analysis shows that power distance and uncertainty avoidance play a relatively consistent role in amplifying social influence, while the interplay between parent-company culture and local culture within this type of enterprise adds a further layer of complexity to the digital transformation of accounting. Building on these findings, the paper proposes managerial implications tailored to each cultural dimension for enterprise managers, while also suggesting policy directions through which state management agencies can support digital transformation in the accounting profession.

Keywords: *Organizational Culture; Accounting Technology Acceptance; Foreign-Invested Enterprises; Digital Transformation in Accounting*

1. Introduction

Digital transformation is profoundly reshaping how the accounting function operates within enterprises, as evidenced by the emergence of artificial-intelligence-integrated accounting software, enterprise resource planning systems, and distributed ledger technology. The pressure to adopt these technologies is particularly pronounced among foreign direct investment enterprises, hereafter referred to as FDI enterprises, owing to the need to synchronize reporting systems with overseas parent companies and to comply with global governance standards. According to published figures, in 2024 the city of Hanoi attracted USD 2,162 million in FDI, up 30 percent from the previous year and ranking fifth nationwide in capital attraction, with 293 newly licensed projects (Báo Đầu tư, 2025); by the end of September 2026, the cumulative figure had exceeded USD 4 billion, equivalent to more than 90 percent of the annual target (Thông tấn xã Việt Nam, 2026). This scale and pace of growth place accounting staff at FDI enterprises under continuous pressure to adapt to new technology. A distinctive feature of FDI enterprises in Hanoi is that they are simultaneously shaped by two organizational-culture value systems: the culture established by the overseas parent company

and the local working culture of Vietnamese staff. Tran (2020) shows that organizational culture in Vietnamese enterprises bears a strong imprint of traditional history, differing markedly from Western cultural models. Hoang's (2024) study of a multinational garment enterprise with operations in Vietnam likewise finds that local employees must continually negotiate between national cultural values and the organizational-culture values imposed by the parent company, giving rise to a variety of hybrid cultural configurations. This interplay is likely to directly affect employees' readiness to accept new accounting technology, yet the specific mechanism of this effect has not been clarified.

A review of the literature reveals three relevant strands of research. The first strand concerns the relationship between organizational culture and the effectiveness of accounting systems; evidence from Vietnam shows that an innovative organizational culture has a positive effect on the quality of accounting information systems (Binh et al., 2022; Nguyen & Nguyen, 2020) and on the operational performance of small and medium-sized enterprises (Ha, 2020). The second strand focuses on technology-acceptance behavior in accounting, drawing on the Technology Acceptance Model, abbreviated as TAM (Davis, 1989), and the Unified Theory of Acceptance and Use of Technology, abbreviated as UTAUT (Venkatesh et al., 2003); Jackson and Allen's (2024) study of 585 accounting managers in Australia and Southeast Asia found marked differences in technology-acceptance orientation across national working cultures. The third strand, still relatively modest, has begun to combine Hofstede's cultural framework with digital-transformation behavior; for example, Abhari et al. (2021) show that dimensions such as collectivism, power distance, and uncertainty avoidance can predict the extent of employee engagement in digital transformation.

Even so, no study has systematically analyzed the mechanism through which each of the six organizational-culture dimensions in Hofstede's (2011) framework affects the specific components of new-accounting-technology acceptance behavior, set within the particular context of FDI enterprises in a major city such as Hanoi. This is the research gap that the present paper seeks to address.

Accordingly, the paper sets out to analyze the influence of organizational-culture factors on the acceptance of new accounting technology among accounting staff at FDI enterprises in Hanoi, in order to answer the central research question: which organizational-culture dimensions exert the strongest influence, and through what mechanism? The object of the study is the relationship between organizational culture and new-accounting-technology acceptance behavior; the scope of the study is limited to accounting staff currently working at FDI enterprises in Hanoi, using a desk-research method.

In practical terms, the findings can help FDI-enterprise managers design change-management strategies suited to the cultural characteristics of their accounting teams, thereby shortening the time required for digital transformation and reducing retraining costs, a pressing need given the continued rapid growth of FDI inflows into Hanoi noted above. The remainder of the paper is organized as follows: Section 2 presents the theoretical foundations and research method; Section 3 analyzes the influence of each organizational-culture dimension; Section 4 clarifies the particular context of FDI enterprises in Hanoi; Section 5 discusses managerial implications; Section 6 sets out the limitations of the study and directions for future research; and Section 7 concludes the paper.

2. Theoretical Foundations and Research Method

2.1. Hofstede's Theory of Organizational Culture

Hofstede's theory of organizational culture identifies six dimensions that allow the cultural characteristics of organizations and nations to be measured and compared (Hofstede, 2011). The first dimension is power distance, which reflects the extent to which lower-status members of an organization accept an unequal distribution of power. The second is uncertainty

avoidance, which reflects an organization's tendency to tolerate or avoid ambiguous and risky situations. The third is individualism and collectivism, which reflects the extent to which individuals are expected to be self-reliant or closely bound to the group. The fourth is masculinity and femininity in organizational culture, which reflects the relative emphasis placed on achievement and competition versus cooperation and mutual care. The fifth is long-term and short-term orientation, which reflects the extent to which an organization prioritizes sustainable future benefits over immediate results. The sixth is indulgence and restraint, which reflects the extent to which an organization permits the gratification of natural human needs and desires. Hofstede (2011) emphasizes that these dimensions depend on the level of data aggregation and must be clearly distinguished from value differences at the individual level, an important caveat when applying this theoretical framework to the analysis of individual accounting staff's behavior in this paper.

2.2. The Technology Acceptance Model and the Unified Theory of Acceptance and Use of Technology

The Technology Acceptance Model proposed by Davis (1989) identifies two core constructs that determine an individual's intention to use technology: perceived usefulness and perceived ease of use. Davis (1989) demonstrates that perceived ease of use can act as an antecedent influencing perceived usefulness, rather than functioning merely as an independent, parallel factor. Building on and extending this model, Venkatesh et al. (2003) synthesized eight different theoretical models to construct the Unified Theory of Acceptance and Use of Technology, identifying four determinants of technology-use behavior: performance expectancy, effort expectancy, social influence, and facilitating conditions. Social influence reflects the extent to which an individual perceives that important others believe he or she should use the new technology, while facilitating conditions reflect the extent to which an individual believes the organization has adequate infrastructure and technical support in place. These two constructs are closely linked to the dimensions of organizational culture, since the degree to which the collective or management influences an individual's decision is precisely a concrete manifestation of the collectivism and power-distance dimensions discussed in Section 2.1.

2.3. Diffusion of Innovation Theory

Diffusion of Innovation theory identifies five attributes of an innovation that determine its rate of diffusion within a social system or organization: relative advantage over the existing solution, compatibility with users' existing values and experience, complexity of understanding and use, trialability prior to full adoption, and observability of the results of adoption (Rogers, 2003). This theory complements the Technology Acceptance Model and the Unified Theory of Acceptance and Use of Technology by emphasizing the characteristics of the new accounting technology itself, alongside individual cognitive factors, thereby helping to explain why the same technology may be adopted at different rates across organizations with different cultures; for instance, an organization with high uncertainty avoidance tends to favor technologies with high trialability before undertaking full-scale deployment.

2.4. Conceptual Framework

Building on the three theoretical foundations above, the paper develops the conceptual framework presented in Figure 1.

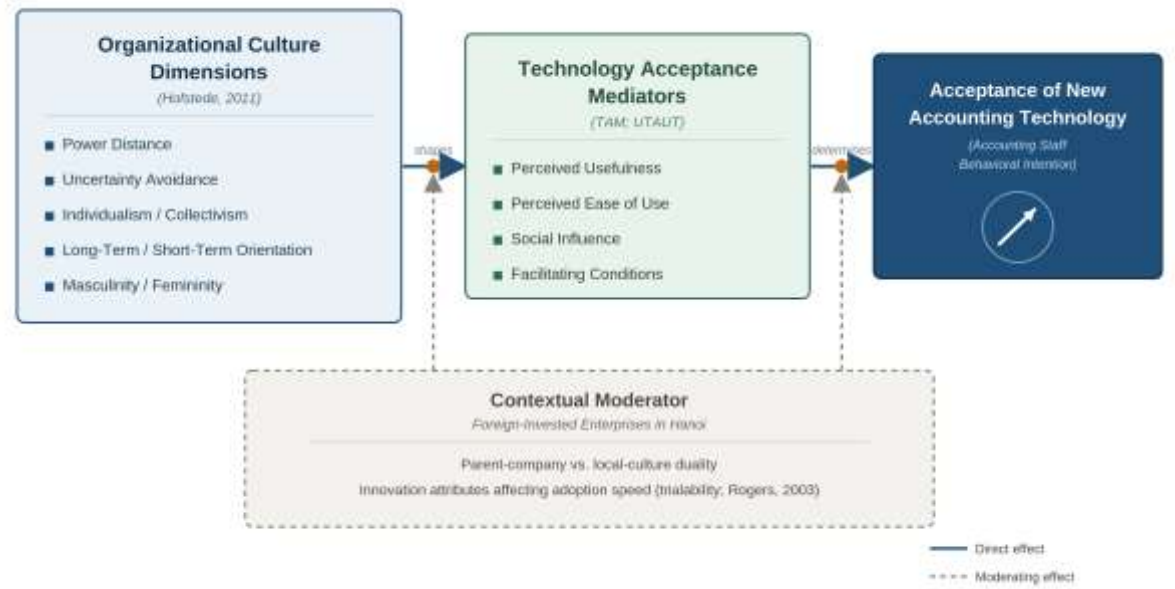


Figure 1. Conceptual framework of organizational culture and acceptance of new accounting technology.

Source: Compiled by the author

Block I comprises the six organizational-culture dimensions from Hofstede's framework, serving as the independent variables. Block II comprises the four mediating constructs inherited from the Technology Acceptance Model and the Unified Theory of Acceptance and Use of Technology. Block III represents the dependent variable, namely the degree of acceptance of new accounting technology. The contextual box at the bottom represents the moderating role of the particular characteristics of FDI enterprises in Hanoi, including both cultural interplay and the attributes of the accounting technology itself as described by Diffusion of Innovation theory, which affect the strength of the entire set of relationships in the framework.

2.5. Desk-Research Method

The paper employs a desk-research method carried out in four successive steps. The synthesis step involves collecting relevant academic works, prioritizing articles published in peer-reviewed journals from 2015 onward, combined with a number of foundational theoretical works published prior to this period owing to their classic status. The analysis step involves dissecting the content of each work according to each organizational-culture dimension and each component of technology-acceptance behavior, in order to identify the specific mechanism of effect. The evaluation step examines the degree of consensus, contradiction, or gaps among the works, with particular attention to differences between the context of developed economies and the context of Vietnam. The comparison step cross-references findings from studies conducted in Vietnam with international studies of similar contextual characteristics, in order to draw implications appropriate for FDI enterprises in Hanoi. A limitation of the desk-research method is that it does not generate new empirical evidence; consequently, the conclusions drawn in this paper are synthetic and suggestive rather than statistically tested, a point that is revisited in the limitations section.

3. The Influence of Organizational Culture Factors on the Acceptance of New Accounting Technology

3.1. Power Distance

In organizations with high power distance, decisions to adopt new accounting technology typically originate from management and are communicated downward, leading accounting

staff to accept technology based on direction from superiors rather than an independent assessment of its usefulness. Srite and Karahanna (2006) argue that power distance moderates the relationship between subjective norms, corresponding to the social-influence construct in the Unified Theory of Acceptance and Use of Technology, and behavioral intention to use technology. Empirical findings by Metallo et al. (2022) reinforce this argument, showing that individuals with high power distance tend to be more careful about deferring to their superiors' views and are therefore more strongly influenced by social norms when deciding whether to accept technology. This characteristic resembles the organizational culture found in Vietnamese enterprises, which tends to be hierarchical and places strong emphasis on compliance with organizational rules (Tran, 2020). In FDI enterprises in Hanoi, where power distance is further shaped by the parent company's management style, accounting staff may accept new technology quickly when given clear direction from senior management, but the degree of bottom-up initiative in proposing technological improvements may be limited; at the same time, facilitating conditions, as understood in the Unified Theory of Acceptance and Use of Technology, that is, the infrastructure and technical support provided by the organization, become a key determinant of actual acceptance.

3.2. Uncertainty Avoidance

Organizations with high uncertainty avoidance tend to favor stable work procedures, limit risk, and are wary of unverified changes. Srite and Karahanna (2006) and Metallo et al. (2022) show that individuals with high uncertainty avoidance tend to comply with regulations and consult colleagues and superiors to reduce their sense of uncertainty before deciding to use a technology, making social norms a stronger determinant than personal perceptions of usefulness. Drawing on Diffusion of Innovation theory, in environments with high uncertainty avoidance, the trialability of new accounting technology, that is, the extent to which users can test it on a small scale before full-scale deployment, becomes an attribute with a decisive influence on the rate of acceptance (Rogers, 2003). The nature of accounting work, which demands accuracy, adherence to standards, and a high degree of legal accountability, further amplifies the role of this cultural dimension; consequently, in FDI enterprises in Hanoi, a phased rollout accompanied by a pilot mechanism before full-scale adoption is likely to be more effective in promoting the acceptance of new accounting technology than a single, simultaneous rollout.

3.3. Individualism and Collectivism

The individualism-collectivism dimension determines the extent to which an individual's behavioral intention is shaped by group opinion. Srite and Karahanna (2006) argue that in individualistic environments, employees are less concerned with others' evaluations when deciding to accept a technology, whereas in collectivist environments, social influence from colleagues and the work group plays a markedly more dominant role. However, empirical findings by Metallo et al. (2022) in the context of Italian public hospitals show an effect running counter to initial expectations, with individualistic culture instead intensifying the influence of social norms in their particular setting, suggesting that the mechanism underlying this dimension may vary by industry and country and is not entirely consistent across studies. In the Vietnamese context, where organizational culture remains strongly collectivist and places great value on group cohesion (Tran, 2020), an employee's decision to accept new accounting technology is likely to be considerably influenced by the prevailing attitude of the accounting department as a whole, particularly that of the chief accountant or long-serving colleagues, rather than by the employee's entirely independent judgment.

3.4. Long-Term and Short-Term Orientation

The long-term versus short-term orientation dimension reflects the extent to which an organization is willing to invest current resources to secure future benefits. Metallo et al. (2022) find that long-term orientation has a positive effect on behavioral intention to use technology, because individuals with a long-term orientation clearly recognize that a decision to adopt technology is long-lasting and difficult to reverse in the short run, and therefore tend to proactively learn early in order to maximize benefits; long-term orientation also amplifies the imitation effect, whereby once a technology has been widely accepted within an organization, its diffusion accelerates. For FDI enterprises, particularly those originating from economies with a strong long-term orientation such as Japan or South Korea, the pressure to synchronize the accounting system with the parent company's long-term digitalization strategy may drive local accounting staff to accept new technology sooner than their counterparts in domestic enterprises that focus solely on short-term objectives.

3.5. Masculinity and Femininity in Organizational Culture

The masculinity-femininity dimension reflects the extent to which an organization values achievement and competition relative to cooperation and the quality of the working environment. Srite and Karahanna (2006) find that feminine cultural values strengthen the relationship between perceived ease of use and behavioral intention, because individuals holding these values place greater weight on quality of work life and prefer technology that does not add further pressure or inconvenience. By contrast, Metallo et al. (2022) show that masculine cultural values are associated with a results- and competition-oriented outlook, making perceived usefulness, that is, the technology's capacity to improve job performance, a more highly valued attribute, while masculinity also increases the influence of social norms on usage intention. In accounting departments at FDI enterprises, where pressure around performance indicators and reporting deadlines to the parent company is typically high, a masculine-leaning organizational culture may lead employees to accept new accounting technology more quickly if its performance benefits are clearly communicated, whereas a more feminine-leaning environment will require the technology to be designed and deployed in a user-friendly manner that minimizes disruption.

3.6. Summary of the Mechanisms through which Organizational Culture Dimensions Affect Technology Acceptance

Table 1 summarizes the mechanisms through which the five organizational-culture dimensions analyzed above affect the mediating constructs of the Technology Acceptance Model and the Unified Theory of Acceptance and Use of Technology, together with the corresponding implications for FDI enterprises in Hanoi.

Table 1. Summary of the Mechanisms through which Organizational Culture Dimensions Affect the Acceptance of New Accounting Technology

Organizational Culture Dimension	Primary Mediating Construct	Direction / Mechanism of Effect	Supporting Evidence	Implications for FDI Enterprises in Hanoi
Power Distance	Social Influence; Facilitating Conditions	The relationship between social influence and behavioral intention is	Srite & Karahanna (2006); Metallo et al. (2022)	Clear direction from senior management is needed; adequate support infrastructure should be provided

Organizational Culture Dimension	Primary Mediating Construct	Direction / Mechanism of Effect	Supporting Evidence	Implications for FDI Enterprises in Hanoi
		stronger under high power distance		
Uncertainty Avoidance	Social Influence; Trialability of the technology	High uncertainty avoidance increases reliance on social norms and the need for prior trial	Srite & Karahanna (2006); Metallo et al. (2022); Rogers (2003)	Implement in piloted phases rather than a single full-scale rollout
Individualism / Collectivism	Social Influence	Collectivist culture tends to strengthen the role of group norms, though the direction of the effect may vary by context	Srite & Karahanna (2006); Metallo et al. (2022); Tran (2020)	Leverage the chief accountant and core team members in internal communication
Long-Term / Short-Term Orientation	Behavioral Intention (direct effect)	Long-term orientation has a positive effect on usage intention	Metallo et al. (2022)	Align the technology roadmap with the parent company's long-term digitalization strategy
Masculinity / Femininity	Perceived Usefulness (masculinity); Perceived Ease of Use (femininity)	Masculinity emphasizes performance; femininity emphasizes user-friendliness and minimal disruption	Srite & Karahanna (2006); Metallo et al. (2022)	Communicate performance benefits alongside a user-friendly experience design

Source: Compiled by the author

Overall, power distance and uncertainty avoidance are the two dimensions with relatively the most consistent evidence regarding their role in amplifying social influence during technology acceptance, whereas individualism and collectivism show greater variation across research contexts, a point that warrants attention when applying these findings to the context of FDI enterprises in Hanoi.

4. The Particular Context of Foreign-Invested Enterprises in Hanoi

4.1. Organizational Culture Conflict and Interplay

FDI enterprises in Hanoi operate within a dual cultural space, in which the value system established by the overseas parent company coexists with the local working culture of Vietnamese staff. Hoang's (2024) doctoral thesis, conducted at a multinational garment enterprise with operations in Vietnam, identifies eight contextual and individual factors that shape how local employees negotiate between these two value systems, and further identifies four distinct hybrid cultural configurations depending on the degree to which each individual is attached to national culture relative to the organizational culture imposed by the parent

company. This indicates that the degree of cultural interplay is not uniform across employees within the same enterprise, but varies according to individual characteristics and specific work contexts. Tran (2020), meanwhile, confirms that organizational culture in Vietnamese enterprises generally remains hierarchical, places strong emphasis on rule compliance, and is deeply influenced by historical tradition, creating a considerable gap from the Western-style organizational culture typically found at the parent companies of many FDI enterprises. For accounting departments, where work requires strict compliance with the procedures and reporting standards of both systems, for example, meeting Vietnamese accounting standards while simultaneously synchronizing with the parent company's international reporting system, this cultural interplay can serve both as a motivation to learn new technology and as a source of apprehension when long-established working habits must be adjusted.

4.2. The Level of Digitalization in Accounting at FDI Enterprises

Regarding the level of digitalization, a survey by Duyên et al. (2023) of 200 managers and accounting staff at Vietnamese enterprises found that the overall level of digital transformation in accounting remains low; among the eight technologies surveyed, only cloud-based accounting reached a moderate level of implementation, while the remaining technologies, including blockchain, enterprise resource planning systems, artificial intelligence, robotic process automation, extensible business reporting language, big data, and the Internet of Things, all showed poor levels of implementation. The study also found statistically significant differences by capital scale and business sector, with enterprises in the trade and services sector showing a higher level of accounting digitalization than other sectors. It should be noted that the survey sample of Duyên et al. (2023) comprises Vietnamese enterprises in general and does not separate out FDI enterprises, so it cannot be stated with certainty whether the level of accounting digitalization at FDI enterprises is higher than the general average; this is precisely a data gap that the present paper, as a desk-based synthesis study, must acknowledge explicitly rather than infer. Nevertheless, when considered alongside the scale of FDI inflows into Hanoi noted in Section 1, there is reasonable ground to argue that the pressure to synchronize with the parent company's systems creates a distinct impetus for accounting digitalization, one that differs from the internal impetus found in purely domestic Vietnamese enterprises.

4.3. Practical Barriers to Implementing New Accounting Technology

With respect to influencing factors, Duyên et al. (2023) identify five groups of factors with the strongest influence on the level of digital transformation in accounting at Vietnamese enterprises, ranked by the degree of respondent agreement: the capability of the company's information system, agreed to by 74 percent of respondents; the degree of alignment between business operations and the information system, 70 percent; the capacity to manage digital-transformation activities, 67 percent; the presence of a clear digital business strategy, 66 percent; and organizational adaptability and flexibility, 61 percent. In their absence, these five factors constitute the specific barriers that impede the digitalization of accounting. Adding to this perspective, Jackson and Allen (2024) show that accounting staff's perceptions of a technology's usefulness and ease of use are key determinants of actual acceptance, while also emphasizing the need to invest in training and technical support to build employee confidence, particularly at smaller enterprises. For FDI enterprises in Hanoi, these barriers may be intertwined with the cultural characteristics analyzed in Section 3; for example, the cost of system conversion and the need to synchronize data between Vietnam and the parent company may be further amplified by high power distance, while the absence of a clear digital strategy may become more serious in organizations with high uncertainty avoidance, where employees wait for specific direction before taking action.

5. Discussion and Managerial Implications

The findings in Sections 3 and 4 show that the degree of new-accounting-technology acceptance among accounting staff at FDI enterprises depends not only on the technical attributes of the technology, as in the pure approach of the Technology Acceptance Model (Davis, 1989), but is also significantly moderated by organizational-culture dimensions within Hofstede's (2011) framework. This has important practical implications for three groups: senior management at FDI enterprises, the human resources department, and the accounting department directly responsible for implementation. For senior management, the core implication is that a technically well-designed accounting-digitalization strategy can still fail if the cultural characteristics of the implementing team are not taken into account; organizational-culture assessment should therefore be an upfront step, carried out in parallel with technology-infrastructure assessment, rather than an afterthought once the investment decision has already been made. Considered by cultural dimension, the managerial implications can be summarized briefly as follows. For power distance, managers should communicate clear, consistent direction regarding the digitalization roadmap rather than leaving employees to guess their superiors' intentions, while also ensuring that facilitating conditions, in the sense used in the Unified Theory of Acceptance and Use of Technology (Venkatesh et al., 2003), namely technical infrastructure and support channels, are fully provided from the outset. For uncertainty avoidance, a phased, pilot-based rollout should be developed, allowing accounting staff to experience the technology on a small scale before full adoption, consistent with the findings of Srite and Karahanna (2006) and Metallo et al. (2022) regarding the role of social norms in reducing feelings of uncertainty. For individualism and collectivism, the human resources department should leverage the role of the chief accountant and respected team members as early adopters of the technology, in order to harness the social influence that carries particular weight in the collectivist culture of Vietnamese organizations (Tran, 2020). For long-term versus short-term orientation, FDI-enterprise leaders should align the accounting-technology plan with the parent company's long-term digitalization strategy and clearly communicate the sustainable benefits of the investment, rather than emphasizing only immediate results. For masculinity and femininity in organizational culture, internal communication should combine two messages at once, making clear that the technology improves job performance while also ensuring a user-friendly experience that minimizes disruption, so as to suit both sets of values that may coexist within a single organization.

In addition, the findings in Sections 4.2 and 4.3 show that information-system capability, the degree of alignment between business operations and the accounting system, and change-management capacity are the three factors with the highest level of agreement regarding their importance in the Vietnamese context (Duyên et al., 2023); FDI enterprises should prioritize resources for these three factors before extending into more complex technologies such as artificial intelligence or blockchain. At the same time, investment in training to build the confidence of accounting staff, particularly those with less experience of new technology, should be regarded as a strategic investment rather than an incidental cost, consistent with the recommendation of Jackson and Allen (2024) regarding the role of employee perception and confidence in technology-acceptance outcomes in accounting.

For state management agencies, the Accounting and Auditing Strategy to 2030, issued under Decision No. 633/QĐ-TTg (Thủ tướng Chính phủ, 2022), identifies the implementation of digital transformation in the accounting and auditing profession as one of seven specific sectoral objectives. On this basis, the paper's findings suggest that digital-transformation support programs run by regulatory agencies should be differentiated according to the organizational-culture characteristics of different enterprise groups, rather than applying a single, uniform framework to all types of enterprise; for the FDI sector, where organizational culture is subject to the dual influence analyzed in Section 4.1, guidance materials and digital-

skills training programs for accounting staff should be developed in consultation with both FDI business associations and domestic accounting professional bodies, so as to reconcile the requirements of international synchronization with the characteristics of local working culture.

6. Limitations and Directions for Future Research

As a desk-research study, this paper is subject to several limitations that should be clearly acknowledged. First, the relationships presented in the conceptual framework in Figure 1 and in Table 1 are built primarily on logical inference from secondary sources and have not been tested against empirical data collected directly from FDI enterprises in Hanoi, so the precise direction and strength of the effect of each organizational-culture dimension still require further confirmation. Second, some of the evidence cited, such as the findings of Metallo et al. (2022), was collected from industry and country contexts that differ from accounting in Vietnam, so its direct applicability should be interpreted with caution. Third, as noted in Section 4.2, the digitalization data reported by Duyên et al. (2023) do not separate out FDI enterprises, leaving an empirical data gap specific to this paper's object of study. Building on these limitations, future research should conduct a quantitative survey of accounting staff currently working at FDI enterprises in Hanoi, using structural equation modeling to simultaneously test the moderating role of each organizational-culture dimension on the constructs of the Technology Acceptance Model and the Unified Theory of Acceptance and Use of Technology proposed here.

7. Conclusion

This paper has systematized the mechanisms through which five organizational-culture dimensions within Hofstede's framework, namely power distance, uncertainty avoidance, individualism and collectivism, long-term and short-term orientation, and masculinity and femininity, affect the acceptance of new accounting technology among accounting staff at FDI enterprises in Hanoi, drawing on a combination of the Technology Acceptance Model, the Unified Theory of Acceptance and Use of Technology, and Diffusion of Innovation theory. Theoretically, the paper helps to fill a research gap concerning the lack of integrated analyses linking organizational-culture dimensions with accounting-technology acceptance behavior in the particular context of foreign-invested enterprises in a major city. Practically, the findings provide a basis for enterprise managers to design change-management strategies suited to the cultural characteristics of their accounting teams, while also suggesting policy implications for state management agencies in designing digital-transformation support programs differentiated by enterprise characteristics. The core message of this paper is that the success of digital transformation in accounting depends not only on the technical capability of the technology itself, but also, to a significant degree, on how well the people who directly use that technology understand and adapt to organizational culture.

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