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INFORMATION PAGE OF NEW ACADEMICAL AND THEORETICAL CONTRIBUTIONS OF DISSERTATION

Dissertation topic: *"Research on the impact of intellectual capital on the level of digital transformation in accounting within Vietnamese manufacturing enterprises, with innovation capability playing a role as a mediator".*

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Predoctoral fellow: Khuong Huyen Duc Course: 9

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NEW ACADEMICAL AND THEORETICAL CONTRIBUTIONS OF DISSERTATION

Based on the literature review, research design, and empirical results, the dissertation has several notable contributions as follows:

1. New contribution in terms of theoretical approach

The dissertation contributes to the theoretical understanding of the relationship between intellectual capital and the level of digital transformation in accounting by integrating three major constructs—intellectual capital, innovation capability, and digital transformation in accounting—into a unified research framework. Unlike previous studies that have primarily examined the relationships between intellectual capital and innovation, intellectual capital and digital transformation, or innovation capability and organizational performance separately, this dissertation adopts a resource–capability–outcome perspective. Specifically, intellectual capital is conceptualized as a knowledge-based strategic resource, innovation capability serves as an organizational mechanism through which these resources are transformed, and the level of digital transformation in accounting represents a functional-level outcome. This integrated approach extends the application of the Resource-Based View, Knowledge-Based View, and Dynamic Capabilities Theory to the context of digital transformation in accounting.

A particularly important theoretical contribution lies in clarifying the mediating role of innovation capability in the relationship between intellectual capital and digital transformation in accounting. Rather than focusing exclusively on the direct effects of intellectual capital, the dissertation develops and empirically tests a mechanism through which human capital, structural capital, and relational capital are associated with digital transformation outcomes through innovation capability. Furthermore, the dissertation contributes to the conceptual understanding of digital transformation in accounting as a distinct functional-level construct encompassing the integration of digital technologies into accounting processes, data connectivity, process automation, internal control, and decision-making support. This perspective distinguishes digital transformation in accounting from enterprise-wide digital transformation and provides a more focused theoretical foundation for examining digital transformation within the accounting function of manufacturing enterprises.

2. New contribution in terms of research methodology

The dissertation adopts a mixed-methods research approach, integrating qualitative and quantitative methods to develop and empirically examine the proposed relationships among intellectual capital, innovation capability, and digital transformation in accounting. The qualitative phase includes a systematic literature review, expert consultations, and pilot testing to refine the conceptual model, develop research hypotheses, and adapt measurement indicators to the characteristics of Vietnamese manufacturing enterprises. By reviewing and adjusting existing measurement instruments, the study seeks to ensure conceptual consistency and contextual relevance in measuring the research constructs.

For the quantitative analysis, the dissertation employs survey data collected from 417 individual respondents representing 257 manufacturing enterprises in Vietnam. The data are analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM), supported by SPSS and SmartPLS. The analytical procedures include reliability assessment, Exploratory Factor Analysis (EFA), evaluation of the measurement and structural models, and bootstrapping procedures to assess the statistical significance of direct and indirect relationships.

The methodological contribution of the dissertation lies in applying an integrated PLS-SEM framework to simultaneously examine the individual effects of three

components of intellectual capital on innovation capability and the level of digital transformation in accounting, while also estimating the indirect effects transmitted through innovation capability. Furthermore, the dissertation adopts a functional-level approach to digital transformation by focusing specifically on accounting rather than treating digital transformation as a general organizational characteristic. This approach provides a methodological reference for future empirical research investigating knowledge-based resources, organizational capabilities, and digital transformation outcomes within specific business functions.

3. New contribution in terms of empirical evidence

(i) The dissertation provides empirical evidence based on survey data collected from 417 respondents across 257 Vietnamese manufacturing enterprises in 2025. The respondents include business executives, departmental managers, and employees with relevant knowledge of organizational management, accounting activities, and business operations. The study thereby contributes additional empirical evidence on the relationships among intellectual capital, innovation capability, and digital transformation in accounting within the Vietnamese manufacturing sector.

(ii) The empirical findings demonstrate that all three components of intellectual capital have positive and statistically significant effects on innovation capability. Relational capital exhibits the strongest effect, with a path coefficient of 0.40, followed by structural capital (0.20) and human capital (0.16). Regarding the level of digital transformation in accounting, innovation capability has the strongest direct effect among the main explanatory constructs, with a coefficient of 0.35, followed by human capital (0.16), relational capital (0.14), and structural capital (0.13). These findings highlight differences in the relative importance of intellectual capital components and provide empirical support for the significant role of innovation capability in accounting digital transformation.

(iii) The dissertation provides empirical evidence supporting the mediating role of innovation capability in the relationships between the three components of intellectual capital and digital transformation in accounting. The estimated indirect effects of human capital, structural capital, and relational capital through innovation capability are 0.06, 0.07, and 0.14, respectively, all of which are statistically significant. As the corresponding direct effects remain statistically significant, the

findings are consistent with partial mediation. Notably, relational capital exhibits the strongest total effect on the level of digital transformation in accounting (0.28), followed by human capital (0.22) and structural capital (0.20). These results provide additional evidence of the mechanisms through which intellectual capital is associated with accounting digital transformation and demonstrate the varying contributions of its individual components within Vietnamese manufacturing enterprises.

4. New contribution in terms of practical and policy implications

The empirical findings provide a basis for Vietnamese manufacturing enterprises to identify and prioritize the resources and organizational capabilities that are most relevant to advancing digital transformation in accounting. Rather than focusing exclusively on investments in accounting software, technological infrastructure, and digital systems, enterprises should simultaneously strengthen human capital, improve structural capital, enhance relational capital, and develop innovation capability. By identifying differences in the relative effects of these factors, the dissertation provides managerial insights that can support resource allocation and the development of digital transformation strategies appropriate to organizational conditions.

In particular, the findings emphasize the importance of innovation capability as an organizational mechanism linking intellectual capital with the level of digital transformation in accounting. Accordingly, manufacturing enterprises should establish mechanisms that encourage innovative initiatives, facilitate knowledge sharing, strengthen coordination between accounting departments and other functional units, and enhance their ability to adopt and implement appropriate technological solutions. For enterprises with limited financial and technological resources, these findings provide guidance for developing a phased digital transformation roadmap that prioritizes accounting process improvements, data integration, and the quality of accounting information used for managerial decision-making.

For policymakers and business support organizations, the dissertation offers additional empirical insights for designing initiatives that integrate technological assistance with human resource development and organizational innovation. Policy measures should place greater emphasis on digital accounting skills, accounting process standardization, collaboration between manufacturing enterprises and technology providers, and innovation-oriented support programs. Such measures

would help enterprises, particularly small and medium-sized manufacturers, pursue digital transformation strategies that are more consistent with their organizational capabilities, resource constraints, and operational characteristics.

5. New contribution in terms of the Vietnamese research context

The dissertation contributes empirical evidence on the relationship between intellectual capital and the level of digital transformation in accounting within Vietnamese manufacturing enterprises, a research context characterized by differences in organizational resources, technological readiness, managerial capabilities, and innovation capacity. While previous studies have largely examined digital transformation at the enterprise level or within service-oriented, financial, and technology-intensive industries, this dissertation focuses specifically on accounting activities in manufacturing enterprises, where accounting information is closely connected to production cost management, product costing, inventory control, production monitoring, and interdepartmental data integration.

The investigation of manufacturing enterprises with different organizational sizes and production activities provides additional evidence regarding the roles of human capital, structural capital, and relational capital in the Vietnamese business environment. The findings indicate that relational capital is particularly important for innovation capability, whereas innovation capability has the strongest direct effect on the level of digital transformation in accounting among the principal research constructs. Furthermore, the analysis of control variables shows that enterprise size has a positive and statistically significant relationship with the level of digital transformation in accounting, highlighting the relevance of organizational characteristics and resource availability in digital transformation initiatives.

Accordingly, the dissertation not only extends the empirical literature on intellectual capital and digital transformation but also provides a more context-specific understanding of the mechanisms through which knowledge-based resources are associated with digital transformation in accounting within Vietnamese manufacturing enterprises. These findings offer a foundation for future studies examining intellectual capital, innovation capability, and digital transformation at the functional level, while also supporting the development of managerial and policy interventions tailored to manufacturing enterprises in emerging economies.

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