

FACTORS AFFECTING DIGITAL TRANSFORMATION IN THE TAX INDUSTRY OF VIETNAM: A RESEARCH FROM TAX SYSTEM USERS' PERSPECTIVE

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Abstract: *This study uses quantitative methods to identify and evaluate factors that affect the digital transformation in the Vietnamese tax sector. We surveyed 356 tax system users via an online questionnaire. Data is processed and analyzed by SPSS 26 software through the following techniques: descriptive statistics, scale reliability tests, exploratory factor analysis, correlation analysis, multiplicity analysis and comparative testing between groups. The results of the study accept the hypothesis about the influence of five factors, including (1) awareness and attitudes of users; (2) government interest; (3) breakthrough technology; (4) transformation cost; and (5) perceived risk on the digitalization in the tax industry. Meanwhile, there is no statistical evidence to confirm the impact of digital transformation goals and strategies on the digital transformation of Vietnam's tax sector.*

• Keywords: digital transformation, tax industry, tax system reformation, breakthrough technology, transformation cost....

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1. Introduction

The rapid growth of the digital economy, driven by advanced technologies such as Big Data, Cloud Computing, IoT, AI and Blockchain, is significantly transforming various sectors, including taxation. In Vietnam, *the Tax System Reform Strategy for 2016-2030* aims to modernize the tax administration using electronic platforms, ensuring efficiency and professionalism. However, challenges such as economic competition, technological advancements and emerging digital economic models, including the network and sharing economy, impact the implementation of this strategy.

The Vietnamese taxation sector is committed to building a modern and efficient tax administration that aligns with global trends. Achieving this goal requires collaboration between the government, businesses and individuals to accelerate digital transformation.

This research examines factors influencing digital transformation in Vietnam's tax industry, guided by two research questions: (1) What are the key factors impacting digital transformation? and (2) How do these factors affect the transformation process?

To address these questions, the study employed qualitative and quantitative methods, analyzing data from 356 tax system users in Hanoi. The research model was developed based on previous studies and findings are presented in the Results section. The study provides insights into the current digital transformation process and offers recommendations for improvement. The final section discusses key findings and suggests further research directions to enhance digitalization in Vietnam's tax sector.

2. Literature review

2.1. Definition of digital transformation in the tax industry

The concept of digital transformation has been extensively explored in academic literature; however, there remains no universally accepted definition. Various scholars have proposed differing perspectives on the phenomenon. Sabuncu (2022) defines digital transformation as the integration of technological innovations into business models, processes and capabilities to enhance efficiency. Similarly, Kane et al. (2015) argue that digital transformation extends beyond technological innovation and necessitates a fundamental strategic shift within organizations. Meanwhile, Ebert and Duarte (2018) emphasize the role of advanced technologies in improving productivity, creating value and contributing to social welfare.

Drawing upon existing literature, the digital transformation of the tax industry can be defined as a comprehensive modernization process that leverages digital technologies to enhance tax management and taxpayer services. From the perspective of taxpayers, digital transformation entails the adoption of electronic tax declaration, payment, refunds and related services. Conversely, for tax authorities, it involves automating operations, integrating digital communication channels and fostering real-time engagement with system users and tax personnel through public service portals.

In 2016, tax administrations from 48 countries collaborated under *the OECD's Forum on Tax Administration* to develop a roadmap aimed at transitioning towards digital tax authorities. The primary objective was to transform tax administration processes into real-time, data-driven operations, rather than treating data merely as a byproduct of tax compliance. Digital transformation in taxation enhances transparency, efficiency and fraud prevention while reducing compliance costs and

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supporting e-commerce. It integrates government databases, fostering a unified tax ecosystem. Additionally, it drives digital governance, advancing the digital economy, society and citizenship, modernizing government operations and aligning tax administration with global best practices.

2.2. Criteria for assessing digital transformation

There are many different ways and perspectives to assess the digital transformation in an industry in general and in the tax industry in particular.

According to Singh et al. (2021), digital transformation is the use of technologies that can enable the extraction of meaningful insights that can support data-driven decision-making. It can help organizations adapt to the necessary environment, save costs and build flexibility. Therefore, they used the following criteria to measure the digital transformation: flexibility, cost savings and decision-making support based on available data.

Diller, Asen and Späth (2020) argued that the influence of personal traits on digital transformation is about changing the way companies work and communicate with their clients using data-driven methods such as artificial intelligence and advanced statistical methods to increase efficiency in tax advisory services. Employee familiarity with the digital transformation of the tax consulting business, the consequences of digital transformation on all company operations and the implementation of digital transformation in all corporate duties were used to quantify digital transformation

According to Chu (2019), it is critical to identify both positive and negative elements for effective digital transformation of enterprises in order to mitigate risks for organizations in the digitalization process. The success of digital transformation is measured in that study utilizing corporate interests, employee interests, leader satisfaction and business progress.

It is clear that researchers have their unique methods for quantifying digitalization based on how they interpret this process. The previous digital transformation studies serve as a foundation for developing digital transformation initiatives in general and specifically in the tax sector.

2.3. Factors impacting the tax industry's digitalization

The digital transformation of the tax industry has garnered significant attention in recent years, with numerous studies examining the factors that influence its success. Previous research has identified key determinants, including human cognition and abilities, government interest, digital transformation goals, breakthrough technologies, transformation costs and perceived risk. This study synthesizes these factors, providing a comprehensive analysis of their impact on digital transformation in the tax sector.

Human Cognition and Abilities

The rapid advancements in technology driven by the Fourth Industrial Revolution have fundamentally reshaped work processes across various industries, including taxation. Individuals play a central role in digital transformation as both implementers and users. As a result, their ability to

adapt, acquire relevant skills and demonstrate a cooperative attitude is essential for successful digitalization (Diller, Asen, & Späth, 2020). Digital transformation necessitates a workforce with strong information technology competencies, ensuring efficient adoption and integration of digital tools into daily operations. Governments must therefore invest in educational programs and training initiatives to equip individuals with the necessary knowledge and skills to facilitate digital transformation in the tax sector.

Digital Transformation Goals and Strategies

The establishment of clear and effective digital transformation goals and strategies is crucial for its success. Chu (2019) underscores the significance of well-defined objectives, asserting that organizations must develop structured strategies to guide their transformation efforts. Effective digital transformation strategies should possess four key attributes: clarity, feasibility, relevance and consistency. Strategic planning enables leaders to set a clear direction, implement optimal solutions and efficiently manage errors encountered during the transition process. Without a coherent strategy, digital transformation initiatives risk becoming fragmented and ineffective.

Breakthrough Technology

Technological advancements serve as a driving force behind digital transformation. Pousttchi et al. (2019) emphasize that disruptive technologies create favorable conditions for digital transformation by introducing innovative digital products and internet-enabled devices. These advancements alter user expectations regarding response times and accessibility across multiple platforms. Organizations equipped with modern technological infrastructure can seamlessly integrate digital solutions, enhance management models and upgrade existing services. Maintaining up-to-date IT systems provides a competitive advantage, ensuring smoother transitions during digitalization initiatives.

The Role of Government

Government support plays a pivotal role in facilitating digital transformation within the tax sector. Ab Wahit et al. (2021) highlight the positive impact of governmental initiatives on digital transformation, emphasizing the necessity of policies that promote technological adoption. The government serves as both a regulatory body and a facilitator, providing financial and non-financial support to businesses and individuals. Furthermore, government-led initiatives, such as tax incentives and digital infrastructure investments, can accelerate the adoption of digital solutions within tax administration.

Transformation Costs

Cost considerations remain a significant barrier to digital transformation. Singh et al. (2021) argue that high implementation costs deter organizations from adopting digital solutions. Beyond the initial investment in software and infrastructure, organizations must also account for hidden costs, including operational adjustments, employee training and extended implementation timelines. A lack of adequate financial planning can lead to project failures,

making cost management a critical aspect of successful digital transformation.

Perceived Risk

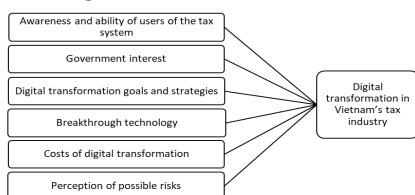
Risk perception influences decision-making in digital transformation initiatives. Diller et al. (2020) suggest that organizations must anticipate and address potential risks to ensure smooth transitions. According to McKinsey (2020), resistance from employees, insufficient managerial support and a lack of motivation to implement organizational changes are among the primary risks that hinder digital transformation. Effective risk management strategies, including proactive stakeholder engagement and adaptive policy frameworks, are essential to mitigate these challenges.

3. Research methods

3.1. Research model and hypothesis

Based on the gradual changes in the tax industry in Vietnam and the inheritance and development of the previous research, we established a research model comprising six factors possibly affecting the digital transformation in Vietnam's tax industry: (1) awareness and ability of users of the tax system; (2) government interest; (3) digital transformation goals and strategies; (4) breakthrough technology; (5) costs of digital transformation; and (6) perception of possible risks.

Figure 1: Research model



The following hypotheses were proposed:

(H1): The awareness and ability of taxpayers has a *positive influence* on the digital transformation of Vietnam's tax industry.

(H2): The Government's interest has a *positive influence* on the digital transformation of Vietnam's tax industry.

(H3): Clear digital transformation goals and strategies have a *positive impact* on the digital transformation of Vietnam's tax industry.

(H4): Breakthrough technology has a *positive impact* on the digital transformation of Vietnam's tax industry.

(H5): High transformation costs have a *negative impact* on the digital transformation of Vietnam's tax industry.

(H6): Risk perception has a *negative impact* on the digital transformation of Vietnam's tax industry.

The scales for independent and dependent variables were developed based on studies by Diller, Asen and Späth (2020), Singh, Sharma and Dhir (2021), McKinsey (2020), Wahid and Zulkifli (2021), Chu (2021), Nguyen and Dinh (2021) and Nguyen (2020). These scales were adapted to the specific characteristics of Vietnam's tax industry.

Users' awareness and ability (AA) were measured by three factors: personal traits (AA1), attitudes (AA2) and cognitive

ability (AA3). Government interest (GI) was assessed using four indicators: investment (GI1), promotion of technology use (GI2), financial support (GI3) and monitoring and evaluation (GI4). Transformation goals and strategies (GS) were evaluated through clarity and specificity (GS1), feasibility (GS2), practicality (GS3) and consistency (GS4).

Breakthrough technology (BT) was measured by diversity (BT1), accessibility (BT2), ease of use (BT3) and willingness to recommend (BT4). Transformation costs (TC) were assessed through cost-quality matching (TC1), affordability (TC2) and government support (TC3). Lastly, perceived risk (PR) was analyzed based on concerns of termination if issues arise (PR1), objections to workforce reductions (PR2) and delays due to manpower shortages (PR3).

For the dependent variable, digital transformation in Vietnam's tax industry (DT) was measured using three indicators: readiness for digitalization (DT1), relevance to digital technology development (DT2) and overall popularity (DT3).

3.2. Data collecting and analysing methods

This study uses quantitative methods. To assess the model's variables, a questionnaire with a 5-point Likert scale ranging from strongly disagree (1 point), disagree (2 points), neutral (3 points), agree (4 points) and strongly agree (5 points) was developed. We sent an online survey to accountants, tax agents and individuals who are taxpayers. The survey obtained 367 responses, of which 11 did not qualify due to poor or lack of information. Research data were taken from 356 valid responses from 85 accountants, 33 tax agents and 238 individuals.

Data processing and analysis were carried out by SPSS26 software through the following techniques: Descriptive statistics, scale reliability test, exploratory factor analysis, Correlation analysis, multiplicity regression analysis and comparative testing between groups.

4. Research results and discussion

4.1. Descriptive statistics

The survey results indicate that all scales assessing digital transformation in Vietnam's tax industry are appropriate with mean scores above 3 and standard deviations around 1, reflecting general acceptance among respondents. The perceived risk variable (PR1) scored the highest average of 3.82, followed closely by transformation costs (TC1) at 3.78, suggesting that many participants believe the digital transformation process may be disrupted by issues and that costs are reasonable compared to the quality received. Conversely, the transformation goals and strategies variable (GS3) had the lowest mean of 3.09, indicating concerns about the practicality of digitalization strategies in the tax sector. Overall, the digital transformation readiness in the tax industry scored about 3.4, showing that most respondents do not agree that the sector is fully ready for transformation or that it is widely popular. Specifically, DT1 ("completely ready for transformation") scored 3.44, DT2 ("consistent with digital technology development") was 3.42 and DT3 ("widely popular transformation") rated 3.32. These findings reveal that while there is awareness and some interest in

digital transformation, Vietnam's tax industry remains in the early stages of the process, with notable concerns regarding readiness and implementation strategies.

4.2. Scale reliability

Cronbach's Alpha was used to assess the scale's dependability on each variable. It aids in determining the suitability of the scale, allowing the elimination of unsuitable observable variables and it also aids in determining how much the variable contributes to quantifying the effect of the variable.

Table 1: Cronbach's Alpha test results

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Cronbach's Alpha: 0.873				
AA1	6.79	3.532	.797	.786
AA2	6.92	3.878	.674	.891
AA3	6.85	3.034	.811	.772
Cronbach's Alpha: 0.939				
GI1	10.19	7.275	.868	.916
GI2	10.17	7.021	.871	.915
GI3	10.12	7.703	.831	.928
GI4	10.24	7.034	.855	.921
Cronbach's Alpha: 0.842				
GS1	9.57	5.821	.697	.793
GS2	9.47	5.580	.688	.795
GS3	9.65	5.610	.712	.785
GS4	9.53	5.606	.618	.828
Cronbach's Alpha: 0.908				
BT1	10.28	7.146	.792	.885
BT2	10.28	6.730	.775	.887
BT3	10.29	6.052	.828	.870
BT4	10.35	6.383	.792	.882
Cronbach's Alpha: 0.893				
TC1	7.38	3.127	.789	.848
TC2	7.40	2.951	.798	.839
TC3	7.54	2.959	.782	.854
Cronbach's Alpha: 0.900				
PR1	7.37	3.240	.786	.872
PR2	7.47	2.870	.825	.837
PR3	7.54	2.973	.799	.860
Cronbach's Alpha: 0.858				
DT1	6.74	3.314	.796	.738
DT2	6.76	3.963	.659	.865
DT3	6.87	3.279	.749	.786

Source: Results from SPSS 26 software

According to Table 1, the Cronbach's Alpha coefficients of all six factors were greater than 0.6. This value indicates that the independent variable scales in this study all have a relatively good level of confidence. In addition, the Corrected Item-Total Correlation of each observed variable on each scale is greater than 0.3. The above results confirm that each observed variable has a contribution to building the confidence level of the scale and that no variable needs to be removed. Therefore, all 21 scales of the six factors can be used to perform further analysis.

4.3. Exploratory Factor Analysis

The KMO coefficient is 0.844, which is higher than 0.5, indicating that the data in the study is suitable for exploratory factor analysis. Bartlett's test result of 2389.126, with significance less than 0.05, demonstrates that the test is statistically significant and the observed variables are correlated in the exploratory factor analysis.

After factor analysis, we obtained a table of total variance extracted from the independent variables, with a total value of 79.872%. Hence, it can be said that 79.872% of the variation in the data has been explained by six factors.

All of the observable variables of the six factors have been loaded to an independent factor and all of the factor loading values are higher than 0.5. Thus, after conducting

exploratory factor analysis, all elements in the model are guaranteed to be qualified for use in the next analysis steps.

Factor analysis of the dependent variable results in a KMO coefficient of $0.705 > 0.5$, the sig of Bartlett's test is less than 0.05 and the quotation variance value is $77.918\% > 50\%$. The factor loadings of DT1, DT2 and DT3 are 0.916, 0.892 and 0.838, respectively, indicating that EFA discovery factor analysis is appropriate and is retained for the next step of analysis.

4.4. Pearson correlation analysis

After the data were validated through scale reliability test and exploratory factor analysis, we conducted Pearson correlation analysis. It aims to examine the strong linear correlation between the dependent variable and the independent variables and to identify the problem of multicollinearity early when the independent variables are also strongly correlated with each other.

The Pearson correlation ranges from -1 to 1 (it only makes sense when the sig value is less than 0.05; if the sig value is greater than 0.05, then the variable pair has no linear correlation). Thus, through Pearson correlation analysis, it can be concluded that each independent variable has a correlation relationship with respect to the dependent variable; there is also a linear correlation relationship between the independent variables, but, based on the value of the Pearson correlation index, it can be tentatively concluded that, between pairs of independent variables, the possibility of the phenomenon has not been detected. Therefore, all variables are retained to continue performing regression analysis.

4.5. Regression analysis

According to the results, the adjusted R^2 of 0.494 indicates that the independent variables included in the regression analysis affect 49.4% of the variability of the dependent variable. The remaining proportion is due to out-of-model variables and random error. From this, it can be concluded that the research model is good, with a high degree of relevance.

To evaluate the phenomenon of first-order autocorrelation, the Durbin-Watson value was chosen. The Durbin-Watson value which is 1.934 in the ranges from 1.5 to 2.5 shows that the results do not violate the assumption of first-order autocorrelation (Yahua Qiao, 2011).

According to the results of the ANOVA table, through the F-test, the sig value obtained is $0.000 (< 0.05)$, therefore, the regression model is suitable.

According to the results in Table 2, the Sig value of 5 out of 6 independent variables satisfies the condition of less than 0.05, so 5 independent variables, including users' awareness and ability, government interest, breakthrough technologies, transformation costs and perceived risk, are statistically significant and have effects on the dependent variable. Accordingly, hypotheses 1, 2, 4, 5 and 6 are accepted. Meanwhile, the sig value of the "goals and strategies" independent variable is equal to 0.185, which is higher than 5%, so the third hypothesis is rejected.

Table 2: Analysis of t-test and regression coefficient

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta				Tolerance	VIF
(Constant)	2.186	.419			5.218	.000		
AA	.358	.063	.357		5.689	.000	.574	1.743
GI	.125	.060	.122		2.081	.039	.656	1.524
GS	.094	.070	.080		1.332	.185	.632	1.582
BT	.235	.060	.218		3.913	.000	.729	1.372
TC	-.206	.061	-.192		-3.386	.001	.704	1.420
PR	-.209	.062	-.195		-3.372	.001	.674	1.483

a. Dependent Variable: DT

Source: Results from SPSS 26 software

4.6. Independent samples test and homogeneity variances test

We conducted an independent sample t-test with a gender variable to find out whether male and female respondents have different points of view on the factors affecting the digital transformation in the tax industry. The results show that Sig Levene's test value is 0.727, which is higher than 0.5. The Std Error Mean value of men and women are 0.09184 and 0.11856, which are both greater than 0.05. These results indicate that there is no difference between the average value between the two genders. Therefore, it can be said that men and women have the same interest and role in the digital transformation of the Tax industry.

To test the homogeneity of variances, we conducted the Levene test for the occupation and age variables. The Levene test result indicates a sig value for occupation and age variable of 0.323 and 0.236 respectively, which are greater than 0.05, showing that respondents with different occupations and ages have homogeneity variances.

Then, an ANOVA test was employed. The sig. values of both occupation and age are higher than 0.05, indicating that there is no statistical difference between the occupation and aging groups of respondents regarding the digital transformation in the tax industry. It shows that people of different ages and with different jobs pay attention to and are interested in the digitalization of Vietnam's tax sector.

Table 3: ANOVA test results for occupation and age

		Sum of Squares	Mean Square	F	Sig.
Occupation	Between Groups	5.293	1.764	2.198	.091
	Within Groups	121.997	.803		
	Total	127.290			
Age	Between Groups	1.243	.249	.296	.915
	Within Groups	126.047	.840		
	Total	127.290			

Source: Results from SPSS 26 software

5. Discussion and recommendations

The research highlights five main factors influencing digital transformation in Vietnam's tax sector, ranked by impact: users' awareness and ability, government interest, breakthrough technologies, transformation costs, perceived risk and transformation goals and strategies.

Firstly, users' awareness and ability are the most crucial factors, as positive perceptions and skills accelerate digital adoption. Therefore, tax agencies should hold seminars and training sessions for accountants, tax staff and taxpayers to promote understanding and readiness. Moreover, government interest is vital for a smooth transition, so the Vietnamese government must speed up implementing Decision No. 749/QD-TTg to build a digital tax system and introduce tailored support programs for different taxpayer groups to encourage adoption. In addition, breakthrough technologies require

optimized investment and procurement processes. Thus, simplifying technology procurement can attract providers, shorten selection time, improve system quality and reduce costs, thereby addressing rapid technological changes effectively. Furthermore, managing transformation costs and risks is essential since digital transformation needs significant financial resources. While the General Department of Taxation oversees planning and regulation, local departments handle implementation and taxpayer support and strong risk management ensures reasonable expenses and prevents misuse. Finally, although statistical data do not directly link transformation goals to success, the tax sector has set clear and realistic objectives; consequently, authorities should provide ongoing guidance, ensure consistency, evaluate progress regularly and adjust strategies through annual assessments. In summary, effective digital transformation in Vietnam's tax sector depends on raising user awareness, enhancing government support, improving technology procurement, controlling costs, managing risks and maintaining clear goals, so that strategic planning and continuous evaluation become key to overcoming challenges and achieving successful transformation.

6. Conclusion: The digital transformation of the tax industry in Vietnam is a continuous process influenced by multiple factors. This research identifies four key factors impacting digital transformation and contributes to both theoretical and practical perspectives. It provides empirical evidence on the relationship between digital transformation and taxpayer-related factors, addressing gaps in existing literature. Additionally, the study offers recommendations for the Vietnamese government, such as enhancing taxpayer awareness, accelerating policy implementation and improving tax system investments. However, limitations exist, including the complexity of assessing influencing factors and the research model explaining only 49.4% of variability. Over 50% of changes in digital transformation success are attributed to other factors and random errors. Another limitation is the sample size, suggesting the need for larger, more comprehensive studies with additional independent variables. Future research should adopt broader methodologies to improve assessments, contributing to a deeper understanding and advancement of digital transformation in the tax sector.

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