Review of the impact of digital transformation on accounting information systems

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Abstract:

This study systematises the theoretical foundations regarding the impact of digital transformation on accounting information systems (AIS) in business operations. The study applies the Narrative Review method to systematise and integrate research findings and discussions into a theoretical framework. The compilation focuses on the multidimensional interaction between the components of digital transformation (DT) and the components of AIS. The research findings indicate that "digital applications" have an impact on accounting software and accounting data, "standardise business processes and digital ecosystems" affect accounting processes, "improve digital competencies and skills of employees" affect accounting human resources, and "security and privacy" affect internal controls and accounting data. The study proposes a theoretical framework for researching the impact of digital transformation in business activities on AIS. In general, it suggests several directions to improve AIS in the context of digital transformation, including emphasising the strengthening of technology application elements, process standardisation, and digital ecosystems. In addition, it is necessary to enhance security and privacy in internal control and accounting data in the context of digital transformation.

Keywords: **accounting, accounting information systems, digital transformation.**

Classification numbers: **2.2, 2.3**

1. Introduction

In the context of rapidly advancing DT across various fields worldwide, businesses are compelled to modify their operating models, organisational structures, and management processes to enhance competitiveness. An AIS is a central component of an organisation's information system, serving business management activities by collecting, processing, and providing financial and accounting information to support the management decision-making process [1, 2]. AIS also undergo a process of development, change and update to better suit the new business model in the context of digital transformation [3]. Therefore, AIS needs to be continuously upgraded and improved to meet the new needs of businesses implementing digital transformation in their activities.

Digital transformation creates innovations in AIS, especially in the business sector, thereby motivating its upgrading to meet the new needs of corporate management activities [2]. In particular, when businesses transition to a digital operating model, AIS needs to be integrated with other management systems, such as enterprise resource planning (ERP) and customer relationship management (CRM), to ensure interoperability and real-time feedback for management decisions. However, the improvement of AIS also faces many difficulties when it comes to upgrading infrastructure, strengthening accounting capacity to adapt to the digital context, and ensuring transparency and accuracy of output information [4].

Recently, many studies have focused on assessing the role of information technology in accounting [5], research on digital transformation on internal control [6]. This indicates a significant level of interest in assessing the impacts of DT on AIS in the current context. However, there remains limited research

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adopting a multidimensional approach to examining the effects of DT on AIS through the interaction between DT components and the components of AIS. Therefore, this study synthesises the theoretical foundations related to the impacts of DT in business activities on AIS in order to develop a comprehensive theoretical framework for further empirical research in this field in Vietnam.

2. Subjects and methodology

This study collected articles from Google Scholar and SemanticScholar.org related to AIS and factors affecting AIS in the context of digital transformation in business. A systems approach was used to synthesise theories of factors affecting digital transformation, including environmental, organisational, and technological factors. The study systematises the theory of the influence of DT in business activities on AIS to approach according to the content of DT and build a research model that demonstrates the systematic correlation between DT and AIS. The research question is how does the DT in business impact on AIS through the multidimensional correlation of elements of DT and AIS?

The study applies the Narrative Review method to systematise and integrate research findings and discussions into a theoretical framework. The compilation focuses on the multidimensional interaction between the components of DT and the components of AIS.

The process of building this theoretical framework was carried out through the following methodical steps:

B1. Identifying the core components of DT: The author synthesises findings from scientific articles to identify four main components of DT that affect businesses: technology application (cloud, AI, blockchain), process optimisation and digital ecosystem, security and privacy, and digital capacity improvement for the human resource team.

B2. Systematisation of the structure of AIS: The theoretical framework inherits the modern management perspective, establishing AIS consisting of five interacting components: human resources, accounting processes, software, data and internal control.

B3. Review of research implications in published articles: By synthesising previous research, the study discusses the multidimensional impact of DT on the components of AIS.

B4. Proposal for a further research framework: The final outcome is a synthesised theoretical framework on the impact of DT on the components of AIS.

Criteria for summarising previous research related to the impact of DT on AIS are shown in Table 1. The study selected research works over a period of about 10 years (from 2015-2025). The search content focuses on the fields of AIS, DT of business activities, and the impact of DT on the components of AIS. Information was gathered from reliable sources such as Google Scholar, SemanticScholar.org. Keywords such as “Digital transformation”, “Accounting information system”, etc., were employed to find scientific articles in English or Vietnamese, excluding non-economic/accounting articles or unedited seminar reports. Subsequently, research articles are grouped according to the content of the research results. Fig. 1 shows a roadmap for searching and synthesising documents by content.

Table 1. Criteria for summarising research works related to the impact of digital transformation on accounting information system.

Criteria	Content
Database	Google Scholar, SemanticScholar.org
Keywords	“Digital transformation”, “AIS”, “Accounting information system”...
Selection criteria	Peer-reviewed, English/Vietnamese, 2015-2025
Exclusion criteria	Non-economic/accounting articles, unedited seminar reports

Source: Author’s synthesis (2025).

The scope of study changed through the period, including:

Stage 1: 2015-2018: Foundational study based on assessments of the quality of AIS [7, 8] and the functions of accountant in software systems operation [9], studies on Big Data applications in auditing and its practical [10], structural components of modern AIS integrated with IT infrastructure [11], and literature reviews on digitalisation in accounting [5].

Stage 2: 2019-2023: Frameworks for assessing enterprise digital transformation capabilities [12]; research on the application of blockchain in AIS [13, 14]; user satisfaction of AIS [15]; and assessments of DT in accounting practices in Vietnam [16].

Stage 3: 2024-2025: Research on updated digital skills for the accounting and finance profession [17, 18]; studies on the impact of DT on internal control effectiveness and corporate governance [19-21].

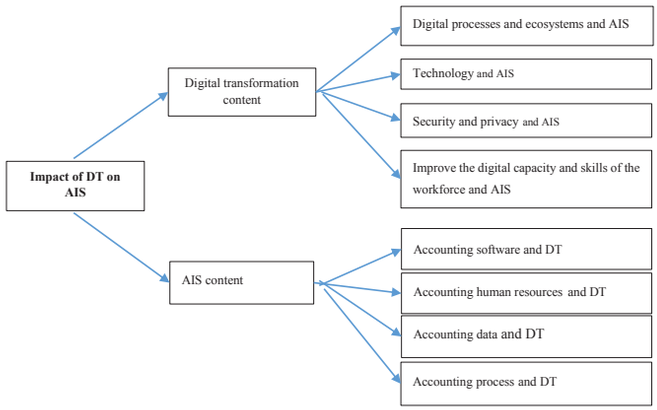

Fig. 1. Conceptual map of the literature synthesis on DT and AIS. Source: Author's synthesis (2025).

A total of 86 research articles related to DT and AIS were initially identified from Google Scholar and Semantic Scholar databases during the period 2015-2025 using keywords related to DT and AIS. The study aimed to collect the maximum possible number of open-access research articles with full-text access. After removing duplicated publications (14 research articles), conference abstracts, non-peer-reviewed papers, and studies not directly related to accounting or business management (6 research articles), 66 research articles were retained for reference.

The literature review process was conducted in three stages: Step 1, the studies were screened based on relevance to the research topic using predefined inclusion and exclusion criteria. Step 2, the selected articles were coded according to major content, including technology application, process optimisation, security and privacy, digital ecosystem, workforce digital competencies, and AIS components. Step 3, the articles were carefully reviewed, with a focus on research findings demonstrating the impact of DT on AIS.

The proposed framework is developed based on the systems theory. From the systems theory viewpoint, AIS is considered an integrated system in which technology, processes, human resources, data, and internal controls interact to produce organisational information outputs [11]. Therefore, changes in DT components are expected to generate interconnected effects across AIS components rather than isolated impacts.

3. Results

3.1. Accounting information system

An AIS is an essential component of the overall structure of an enterprise information system, which has the function of collecting, processing, storing, and providing financial and non-financial information for the management decision-making process [7]. An AIS consists of three parts: (1) Inputs: quantification of business events in the form of currency and recording them in accounting records; (2) Process: Processing data in the books and making accounting reports; (3) Output: Disclosure of financial statements, through which accountants provide information to users inside and outside the business, thereby providing them with the necessary information for supporting their decision-making [21]. Inheriting previous views, AIS has additional internal control elements to ensure honesty and reasonableness, information security and data security [22]. With the development of information technology to support accounting work, the perspective of the components of AIS is developed from the perspective of combining accounting processes and technology, including components: people, processes, software, data, information technology infrastructure and internal control [23, 24]. Table 2 shows the review of components of the AIS in an enterprise.

Table 2. Components of an accounting information system in an enterprise.

Element	Content
Accounting professionals	Professionals who may need to use an organisation's accounting information system include accountants, business analysts, consultants, managers, auditors, and chief financial officers.
Accounting process	Techniques and methods used to collect, retain, retrieve, and process data.
Software	Computer software is used to store, retrieve, process, and analyse a business's financial data.
Accounting data	Quantify business events in the form of currency and record them in accounting books. Store data necessary for the processes of collecting, processing and providing information in the form of a system of documents, accounting books, and accounting reports in AIS
IT infrastructure	Only hardware devices are required to operate the system. The majority of these devices are tools that businesses are forced to have, including computers, storage devices, printers, servers, routers, and possibly backup power supplies.
Internal control	Control the process of collecting, processing and providing accounting information, ensuring truthful, useful and confidential information.

Source: Compiled by the author from T.A. Elsharif (2019) [11].

3.2. Digital transformation in business activities

Scholars study DT from many different perspectives, depending on the focus of the research as well as the context in which the technology is applied [25]. DT in business activities is the use of digital technologies to develop a number of new digital business models, thereby helping to create and capture more value for

businesses [26]. The study by R.U. Attah, et al. (2024) [27] argued that DT consists of four core components: (i) the application of data-driven decision-making; (ii) process automation; (iii) advanced analytics integration; and (iv) building a digital ecosystem. DT is a process of strategic and comprehensive integration of digital technologies to reshape business models, improve efficiency, improve customer experience, and drive innovation to achieve competitiveness and sustainable growth in the digital era. DT is not only associated with technology, but also a comprehensive restructuring of business models, organisational culture, and how businesses create value. The content of DT activities includes digital technology application, business process change, security and privacy, and adaptation management [28]. From the above perspectives, it can be seen that the key aspects emphasised in business DT include: Digital technology application [29], process optimisation [11], security and privacy [29] and building a digital ecosystem [28], flexible governance, improving digital competencies and skills of the workforce [28].

Table 3. Application of digital technology.

Technology	Support to improve accounting information system efficiency	References
Artificial intelligence	Artificial intelligence is a field of computer science that focuses on developing systems that are capable of performing tasks that require human intelligence. AI is often applied in automation, robotics, virtual assistants, predictive analytics, and recommendation systems.	[31]
Blockchain	Blockchain is a technology in which data is stored in blocks linked together in a chain, secured by encryption algorithms and consensus mechanisms.	[13, 14]
Big data and data analytics	Big data refers to a set of data that has a very large volume, a fast generation rate, and structural diversity that exceeds the processing power of traditional tools. Data analytics is a set of technologies that use statistical methods, machine learning, and mathematical models to analyse data, support decision-making, and forecast trends.	[10]
Cloud computing	The model provides IT resources (infrastructure, platforms, software, services) through the internet instead of requiring installation and direct operation on a computer or physical server at the enterprise.	[32]
Internet of Things	IoT is a network of physical devices connected to the internet, allowing data to be collected, exchanged and analysed on the network.	[33]

Source: Author's synthesis (2025).

3.2.1. Application of digital technology

Digital technology applications are an important platform, including the application of cloud computing, big data, artificial intelligence, Internet of Things, big data analytics, blockchain, etc., to improve processes, enhance data collection and analysis, and enhance the performance of business operations [29, 30] (Table 3).

3.2.2. Process optimisation and the digital ecosystem

In the context of DT, organisations adapt or replace traditional processes with more efficient digitalisation processes, incorporating automation, data analytics, and flexible supply chains [28]. M. Kozina (2019) [12] developed a scale to evaluate DT capacity from the perspective of business process management of enterprises (Table 4). Specifically, the scale divides the responsiveness of process management in the context of business transformation into five stages: Initiation, reaction, identification, management, and excellence. The set of criteria is evaluated through 3 aspects: management activities, methods, tools and process optimisation.

Digital transformation cannot succeed if it is based solely on individual efforts [28]. R.U. Attah, et al. (2024) [27] argued that building a digital ecosystem focuses on connecting businesses with customers, partners, and stakeholders through digital platforms, thereby expanding value and promoting collaborative innovation in the context of DT. Building a digital ecosystem is of great significance in the process of comprehensive DT of business activities of enterprises.

Table 4. Process management assessment in digital transformation.

Stage	Initiation (1)	Reactions (2)	Identified (3)	Managed (4)	Excellent (5)
Governance	Business process management has not been established. The processes are neither integrated nor documented.	Business process management is partially established. Key business processes are integrated.	Business process management is established primarily. Business processes are integrated in almost all departments of the company.	Business process management is fully established. Processes are integrated and documented.	Business process management is integrated across the company and supports digital transformation initiatives.
Methods & tools	There are no process management methods and tools.	Methodologies and tools support process management at a partial level.	Methods & tools support process management at a major level.	Methodologies & tools fully support process management.	Methodologies and tools for business process management are mandatory for all digital transformation initiatives.
Process optimisation	There is no measure to evaluate the efficiency of the process. There is no process optimisation	Processes are partially monitored for optimisation	The processes are monitored primarily for optimisation	Fully monitored processes for optimisation	Processes are monitored quantitatively and optimised. The conversion (optimisation) focuses on quality standards.

Source: M. Kozina (2019) [12].

Table 5. Impact of digital transformation on the accounting information system.

Digital transformation	AIS	Impacts	References
Application of digital technology (cloud, AI, blockchain)	Software and data	Applying cloud computing, AI, and blockchain to automate data collection, processing, and storage	[4]
	Data governance	Automated data classification, security, and compliance monitoring	[36]
	Audit	Technology changes audit methods, from traditional audits to data-driven audits, enhancing transparency and compliance with accounting laws	[37]
Business process optimisation and digital ecosystem	Process	Replace manual ledger entries with automated processes and real-time integration with ERP systems.	[8, 38]
	Customer relationship	Modern AIS is not closed internally but expands integration with the external ecosystem	[38]
Improving digital competencies and skills of the workforce	Accountant	Require personnel to improve their technological capabilities and adapt to strategic consulting roles instead of pure note-taking.	[3]
Security and privacy	Internal control	Enhance transparency, auditability, and compliance with security regulations through digital tools.	[12]
Security and privacy	Accounting data	Increase data storage and maintenance capabilities	[39]
	Legal compliance	Stricter requirements on the level of legal compliance in accounting and transparency of corporate financial activities	[40]

Source: Author's synthesis (2025).

3.2.3. Security and privacy

This is a key factor when businesses exploit digital technology, because data security and compliance with relevant regulations become essential conditions to ensure the trust of customers and partners [29]. DT in business operations has introduced new requirements on customer privacy and data security issues [26]. Data protection and compliance with relevant regulations have become an essential part of the DT process.

3.2.4. Improving the digital capacity and skills of the workforce

Digital transformation in the business sector has created a number of changes in the process of handling financial and non-financial operations. M.J.A. Gonçalves, et al. (2022) [34] said that in order to implement DT in business activities, it is necessary to promote the need for skill sets, which are "the ability to use and master technology" and "communication skills". In addition, S. Zhang, et al. (2025) [17] also believed that "the ability to analyse data and insights", as well as "respond to new regulations", are skills that are needed in the context of DT. Therefore, activities to improve the capacity and skills of the workforce become a part of DT in the business activities of enterprises [3].

3.3. Impact of digital transformation on accounting information systems in business activities

Digital transformation of business activities affects AIS through the following aspects: Application of digital technology [3], Business process optimisation [4], Security and privacy [35], Digital ecosystem [27], and Improving digital competencies and skills of the workforce [9]. Based on the screening of relevant studies, Table 5 summarises the effects of DT components on each component of AIS.

3.3.1. Application of digital technology impacts on accounting software and accounting data

Digital technology has supported the development of accounting software, such as Blockchain applications on e-invoice software, applications of cloud computing technology, running software on web platforms, and banking connection services on accounting software [41]. Even so, H.T.H. Hanh (2018) [15] pointed out that there are still many businesses that have not implemented the application of accounting software, such as 7.2% of enterprises still use Excel, and only about 13% of enterprises invest in overall management software, such as ERP software [42] indicated that: The level of DT in accounting is also slow in enterprises, especially enterprises in the agricultural sector (Fig. 2).

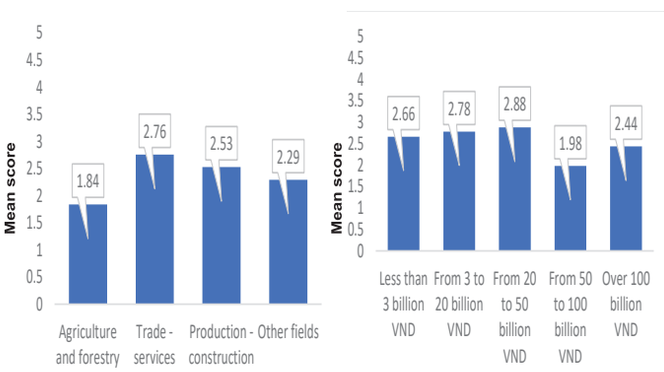

Fig. 2. Assessing the level of application of digital transformation in accounting of enterprises in Vietnam (5-point scale). Source: N.T.H. Duyen, et al. (2023) [16].

The limitation of technology application creates difficulties in improving the performance of AIS [25]. Digital technology comprehensively affects the contents of data collection, information processing, accounting information, internal control and information storage. In terms of data collection, the application of digital technology, especially IoT and Big Data, helps accounting data to be collected automatically and continuously updated, replacing the traditional manual data entry. This enhances the timeliness, accuracy, and comprehensiveness of accounting data [2]. At the same time, digital technology facilitates the integration of accounting processing systems with other management activities such as human resources, sales, and supply chains, contributing to the formation of a synchronous data collection system across the enterprise.

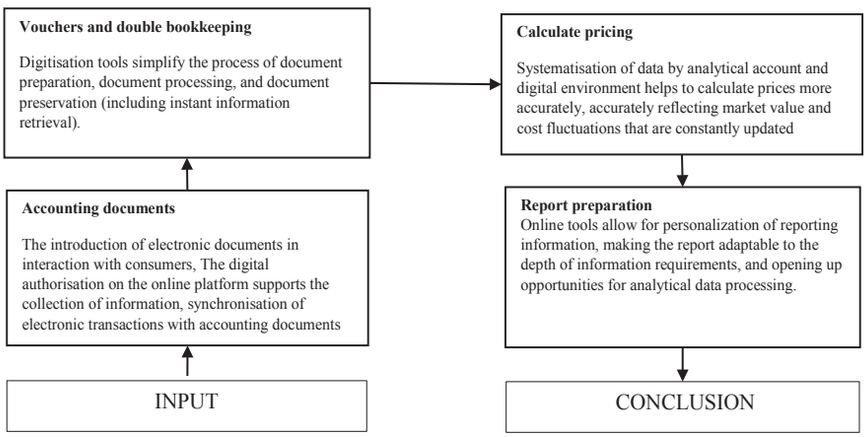

Fig. 3. Impact of digital transformation on accounting processes. Source: Developed from L. Chyzhevska, et al. (2021) [33].

The application of digital technology provides AIS with technologies such as artificial intelligence, combined with big data technology and data analysis, to create the ability to analyse and process large and complex data. These technologies help shorten processing time, reduce errors, and improve analytical efficiency [43]. Digitised analytics tools make accounting information visual and enhance the ability to communicate information [31] and improve the quality of consumer services [44]. The application of cloud computing technology and digital storage systems enables accounting data to be managed centrally and flexibly, while limiting traditional paper-based storage. In addition, digital technologies allow for remote access, rapid data backup, and recovery, facilitating internal audits and monitoring [45].

The application of blockchain technology, advanced encryption solutions, and multi-factor authentication tools has strengthened internal control mechanisms, minimising fraud and errors [13, 14]. Digital technology also supports businesses to track and monitor user activity in the system, thereby improving transparency and ensuring the security of accounting data [3].

3.3.2. The impact of business process optimisation on accounting processes

Figure 3 shows the impact of DT on accounting processes. Business processes have changed in the context of DT, such as the application of e-invoices, online transactions, e-commerce and digital payment platforms replacing traditional documents, increasing the volume and diversity of accounting data [45]. As a result, accounting data reflects business operations more closely, but at the same time, it also requires the system to standardise the process of integrating data from various sources. Business process change integrates with various management systems within the enterprise, such as human resource management, sales, and supply chain. This helps ensure that accounting data and information are no longer separate, but become a synchronous part of the data and information system of the whole business [25]. The change in business processes according to the trend of optimising operational efficiency, reducing paper documents and increasing electronic archiving has created a transformation of a number of accounting documents that are created, transmitted and stored entirely on digital platforms [45].

Digital transformation has improved accounting processes in the direction of automating the process of transacting, ordering, paying and issuing invoices and other accounting documents, which helps bring electronic documents into interaction with consumers [2]. Therefore, AIS's input data, such as sales orders and e-invoices, are recorded, and information is retrieved instantly. According to T.A. Elsharif (2019) [11], the digitisation process helps "transform the way accounting documents are created, processed, and stored, from manual to electronic, increasing the timeliness and reliability of accounting information". Online tools enable personalisation of reporting information, making reports adaptable to the depth of information requirements, and opening up opportunities for analytical data processing [2].

3.3.3. The impact of security and privacy on accounting data and internal control

Accounting data contains a lot of sensitive information, such as contracts, invoices, financial transactions, and customer information. In a digital business environment, this data is vulnerable to cyberattacks, leading to the risk of leakage, loss, or unauthorized alteration. This, in turn, drives the development of solutions such as data encryption, access management, and security process standardisation, in order to maintain the integrity and reliability of accounting data [10]. This affects the design of storage systems that strictly comply with data security standards such as periodic backups, access decentralisation, traceability monitoring, and the application of data recovery mechanisms in the event of an incident. At the same time, regulations on protecting customer privacy in the context of digital business activities also place a responsibility on businesses to comply with international laws and standards on data security [45]. Security and privacy influence the design of internal control solutions, such as the adoption of blockchain technologies, advanced encryption, access management, and monitoring of user activity to prevent fraud and errors [41, 44, 46], updating new security solutions to ensure AIS maintains transparency, trust, and information security [28, 35].

Digital transformation enhances the backup and recovery of accounting data through cloud service providers, helping to increase the availability and continuity of accounting data [16] for business decision-making. Cloud hosting facilitates advanced analytics (fraud detection, forecasting), but also requires data quality governance, privacy, and data usage ethics. Due to the responsibility to secure and share information between businesses and suppliers, accounting data requires encryption, access control, monitoring and periodic audits. DT also increases security and data security risks if governance is weak (misconfiguration, granting permissions too broadly, exposing security keys) [46]. It can be seen that DT brings both advantages and new challenges to accounting data, especially data security.

H. Mo (2023) [46] found that DT has a positive impact on improving the quality of internal control of enterprises. T.A. Elsharif (2019) [11] pointed out that the application of blockchain technology in accounting helps to preserve data and reduce the risk of financial fraud, and T. Zhao, et al. (2023) [21] showed that the impact of DT on internal control efficiency is even more pronounced for technology enterprises and manufacturing enterprises. In Vietnam, businesses deploy popular digital technology applications in the field of information and communication, such as Gmail, Zalo, and Messenger applications. These applications are convenient for communication at the enterprise, but make it difficult to monitor and operate [47]. Thus, DT not only creates new advantages in internal control, but at the same time also creates new risks of difficulty in supervision with many activities.

3.3.4. The impact of improving digital capabilities and workforce skills on accountants

Training is an important component in upgrading the quality of system users. The research of W.H. DeLone, et al. (2003) [7] emphasised the role of trained users in optimising system performance. N. Gorla, et al. (2010) [8] stated that the professional capacity and ability to use information technology of accounting staff directly affect the quality of the system and output information. I. Zybery, et al. (2014) [9] also stated that the first thing that needs to be done when applying an AIS or a new system is to train personnel for the operation of that system. Improving the digital capacity and skills of the workforce plays an important role in training accounting human resources to meet the requirements of digital business. O. Meraghni, et al. (2021) [3] believed that members in charge of AIS need to develop a system to meet the DT process, in which one of the key contents is to diversify the skills for AIS staff. New skills for accounting staff in the context of DT include data analysis, system design, operation, and information control skills [25]. The trend of training to improve digital competencies and accounting skills related to digital skills, such as using data analysis tools such as Python, VBA, SQL, Java, Microsoft Access, etc. [20].

Digital transformation poses new challenges for accounting human resources, such as changing processes and skills; therefore, if accountants are adequately trained and professionally developed, they can more easily adapt to technological innovation, and business processes will become faster and more efficient. In the DT context, the role of accountants has shifted from the role of bookkeeping and reporting to a new role as consultants and strategic consultants [48]. Therefore, many studies on AIS in Vietnam indicate that the quality of accounting personnel remains limited and has not yet met practical requirements [41]. The research of H.T.H. Hanh (2018) [15] pointed out that only about 15.1% of enterprises have more than 10 accountants, while the majority of enterprises employ fewer than 10 accountants. Due to the small scale of enterprises, accounting human resources are limited. V.T.T. Binh, et al. (2022) [49] also stated that the limited quality of human resources has an impact

on the development of AIS in Vietnam, especially in the context of the current rapid and strong DT.

4. Proposing a framework for analysing and researching accounting information systems in the context of digital transformation

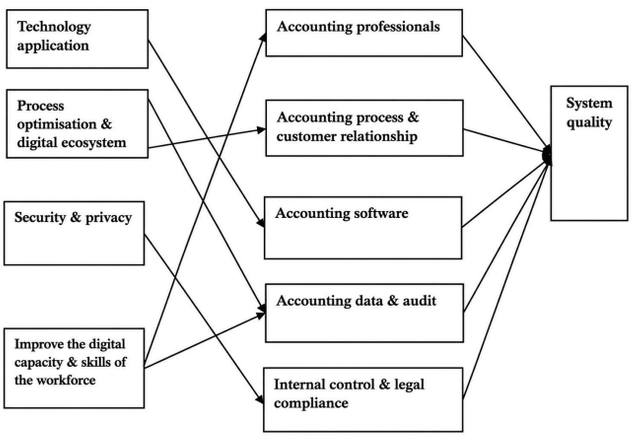

Fig. 4. Theoretical framework for researching accounting information systems in the context of digital transformation in business activities. Source: Author's synthesis (2025).

Figure 4 provides a diagram that illustrates a theoretical framework for researching AIS in the DT context, highlighting the causal relationships between technological drivers and system outcomes. On the left, foundational factors such as technology application, process optimisation & digital ecosystem, security & privacy, and improve the digital capacity & skills of the workforce serve as the primary independent variables. These drivers influence a set of core mediating components, including accounting professionals, accounting process & customer relationship, accounting software, accounting data & audit, and internal control & legal compliance. Ultimately, all these elements converge toward the final goal of "System quality", which acts as the dependent variable in this research model. Overall, this framework provides a structured approach to understanding how digital transformation impacts the efficiency and reliability of accounting systems.

5. Conclusions and recommendations

The results of the review of relevant research show the multidimensional impacts of DT on AIS. This synthesis helps to address a large gap in the current literature that often separates components related to DT and its impact on AIS. Thereby, the multi-layered interaction model illustrating the influence of DT on AIS represents a new trend in assessing the impact of DT on AIS, thereby affecting the quality of the system and the quality of information.

Digital transformation in business activities is becoming an inevitable trend in production and business activities. The completion of AIS is not only a technical requirement but also an important strategy to improve the management capacity, operational efficiency and competitiveness of enterprises. The results of the literature review show that the contents of DT have an impact on AIS in terms of digital technology application, business process optimisation, security and privacy, digital ecosystem, improving digital capacity and skills of the workforce. DT brings positive benefits but also new challenges for AIS through the impact on AIS components such as accounting personnel, processes, software, accounting data and internal controls.

Therefore, businesses need to carefully implement AIS in the context of digital business activities, such as considering issues of strengthening the capacity of accounting personnel, perfecting accounting processes, strengthening the application of accounting software and focussing on data security and internal control issues. In Vietnam, technologies and digital ecosystems in businesses are still limited, especially in small-sized businesses, and the DT process stays at a low stage. The components of DT have not been comprehensively upgraded; therefore, the DT process to improve the efficiency of the AIS should not only focus on technology, but also be accompanied by restructuring the internal control process, as well as synchronising transactions in the digital ecosystem to optimise AIS. In particular, it emphasises new problems in relation to AIS in the DT context, including issues related to security and privacy.

The article is based on an overview of previous research works to explore the theoretical framework of the interaction between DT and AIS; therefore, the study suggests the possibility of conducting future empirical studies for businesses in Vietnam. The study could not provide a comprehensive synthesis of the impact of DT on AIS, as access to relevant research publications was limited and not fully up to date. Therefore, further studies are needed to provide a more comprehensive understanding of the impact of DT on AIS.

CRediT author statement

Le Thanh Ha: Content and results of research, discussion, Reviewing and Editing; Nguyen Van Pho: Data collection and Synthesis, Reviewing and Editing; Mac Dinh Tuan: Data collection and Synthesis.

COMPETING INTERESTS

The authors declare that there is no conflict of interest concerning the publication of this paper.

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