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Impact of digital transformation on knowledge-sharing activities of accounting students at universities in VietNam

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Abstract

The fourth industrial revolution is a journey with the breakthrough of digital technologies leading to the intelligence of all aspects of society. Digital transformation is the way to go in the development of the 4.0 industrial revolution and an invaluable opportunity to develop the country. In today's social era, we are almost no stranger to the phrase "digital transformation". With the success of the fourth industrial revolution, digital transformation is now an inevitable trend, a matter of survival for countries, organizations, businesses, and consumers around the world. This is how to apply digital technology logically and effectively in all aspects of life, from management, production, business, etc. Or the process of digital transformation is to move our activities from the real world to the virtual world in cyberspace. In the world, many countries have been implementing digital transformation strategies such as in the UK, Australia, Denmark, Estonia... The content of digital transformation is very wide and diverse, but it has some main content in common, including digital government (such as online public services, open data), digital economy (such as digital finance, e-commerce), digital society (such as education, health care, culture), and digital transformation in key industries (such as agriculture, tourism, electricity, transportation).

Under the strong impact of the current digital transformation and digital economy, knowledge-sharing plays an increasingly important role in the development and achievement of competitive advantages for each individual and society as a whole. Chaudhry (2005) asserts that "Knowledge is the most important resource to implement the strategy of the organization". Knowledge is the core thing, the driving force for human development in the new era. Sharing - knowledge is a way to learn and accumulate new knowledge. When we have understanding, and extensive knowledge of all areas of social life, each individual can easily achieve his or her own goals and dreams. Therefore, knowledge-sharing contributes to demonstrate abilities (educational level, communication ability, ...) in today's ever-evolving society, especially in the context of booming digital transformation.

For accounting students at universities in Vietnam, knowledge-sharing activities need to be focused on and promoted furthermore. To become a good accountant in future, students need to prepare themselves with a lot of knowledge and skills. Accounting with industry characteristics is to receive and process a large amount of professional and professional knowledge. On the other hand, legal documents on accounting regulations and guidelines are often changed and supplemented, requiring accountants to learn; update and innovate to improve their capacity. Accounting work is closely related to economic activities taking place in the market, requiring students to be equipped with practical professional knowledge. At present, knowledge-sharing activities of accounting students in studying and working are limited and have not received adequate attention. Accounting students are often quite timid and lack of confidence when exchanging their knowledge in the field due to psychological uncertainty about their understanding. To improve the efficiency of knowledge-sharing activities of accounting students, one of the prerequisites is to identify the factors affecting knowledge-sharing.

2. Literature review

In 2017, K. L. Wilms et al studied the impact of digital transformation on universities and students, examining the differences and changes in the use of collaboration and communication platforms between different groups of members at university learning. In this study, eight interviews were conducted with members of the

university, namely students, graduated students, and PhD students. The purpose of the interviews was to identify differences between those groups regarding their use of digital platforms for university collaboration and communication. The results of this study show that students, graduate students, PhD students enjoy using social networking sites to collaborate and communicate. Although more and more modern platforms for face-to-face communication are being offered, the results show that communication between those groups still takes place mainly via email.
However, this study is limited by only using qualitative research methods, the number of interviewees is limited and the survey subjects are narrow in scope, so the assessment of the impact is not objective.

According to the study of Pinchuk, Olga P. et al (2019) on "Digital transformation of education: Aspects of students' cognitive activities". Digital transformation brings positive benefits to today's ever-evolving education, unique approaches and the ability to receive practical knowledge in the modern educational environment, especially digital, support the entire educational/learning process, as well as course development, community interaction, etc. The individual educational trajectory of each student (with the possibility of a completely asynchronous education, resulting in integration between the educational process and extracurricular activities, with the guidance of this trajectory by a mentor); Flexible assessment system focused on supporting student motivation; Resources (students and teachers) for individual and group learning experiments.

Ömür Hakan Kuzu (2020) published the study "Digital Transformation in Higher Education: A Study of Strategic Plans". Digital transformation has become a top priority for higher education institutions as well as many large organizations today. This brings higher education with new learning methods, improving teaching quality and changing research, etc. Along with the benefits and people's vision of digital transformation that will bring great value to higher education, the challenges on the way to achieving that are also many. The transformation through the application of digital technology in areas such as business model management, curriculum modeling, assessment programs, information analysis and learning,...

The main purpose that digital transformation brings in higher education is to re-establish the educational model and improve the quality of teaching. It seems that digital transformation in higher education is gradually becoming a prerequisite for students to choose universities and for teachers, having digital transformation steps has made their research process easier and retransmission is also better.

Dinh Tien Minh et al. (2021) presents the necessity of digital transformation that needs to be applied right at educational institutions in general and at University of Economics Ho Chi Minh City in particular, thereby assessing the learning situation from typical situations of universities in the world and Vietnam. The author surveyed 9,706 learners according to 3 training subjects including the formal university system, the undergraduate work-study system, and the graduate school system along with feedback from lecturers.

The survey results show that learners found many positive points when studying online with lecturers. Although it cannot completely replace the traditional training model when considered from many different pedagogical perspectives, it is undeniable that the effectiveness of online training activities brings. Besides the positive aspects, this method also has certain difficulties: that is, it limits the ability to interact between lecturers and students, between students and students; the quality of technical infrastructure such as network connection problems, technical problems on e-learning applications or even the impact of power outages; Difficulty in accessing technology and online learning also makes it easy for learners to fall into a state of distraction and lose focus. Finally, the author proposed solutions that the University of Economics Ho Chi Minh City needs to implement in order to successfully implement Blended Learning for training programs.

Akosile, A., & Olatokun, W. (2020) identified and measured the factors affecting knowledge-sharing among scholars at Bowen University - Nigeria. The method used is quantitative research through survey questionnaires with 151 answers obtained with 3 research variables:

(1) Organizational factors: These are factors outside the individual, which may be caused by the environment or by another individual to stimulate knowledge-sharing attitudes. The organizational factors are classified into: Organizational culture; Reward system; Management support; University policy.

(2) *Personal factors:* These are intrinsic and personal factors, including: Individual ability; Trust and willingness to share; Personal interaction; Personal expectations.

(3) *Technological factors:* Important in knowledge-sharing because knowledge must be shared through media and communication channels, including: Availability of IT infrastructure; Use social media.

Research results from collected data show that in organizational factors, university policies significantly affect knowledge-sharing; while individual factors have faith significantly affect knowledge-sharing. Technological factors do not affect knowledge-sharing behavior. The findings extend knowledge and build theory in knowledge-sharing through conceptual frameworks. The study recommends that there should be a university policy on knowledge-sharing, accompanied by rewards to motivate scholars to share their knowledge.

3. Research method

Research methods used include: document research method, descriptive statistical method, method of comparison, etc. All of these methods are derived from the subject's point of view dialectical and historical materialism aim to solve related problems in a dialectical and logical way. And the two main research methods used in combination in this article are the qualitative and the quantitative research method.

The qualitative research method is conducted through theoretical research and previous studies related to the impact of digital transformation on the knowledge-sharing activities of accounting students at universities in VietNam. Simultaneously combine with surveys and collect opinions of students to identify and determine the impacts of digital transformation. The objective of qualitative research is to test, screen, and determine the relationship between variables in the theoretical model, on that basis, propose a research model. In addition, the study also calibrated and developed the scales inherited from previous studies to suit the research objectives.

In the research model, the proposed model has 5 independent variables with 22 observed variables, the sample size is expected to be about 250. After the experimental investigation and the correction of the questionnaire, the official survey was conducted on a large scale for accounting students in Hanoi via google forms and email within 3 months (from November 2022 to January 2023, we received 296 answer sheets, respectively 100%). After screening and analyzing, the group used 271 valid answer sheets. All responses with missing data were excluded from the analysis.

Data processing methods were implemented, including: descriptive statistics, exploratory factor analysis, scale testing (Cronbach's Alpha), correlation analysis, and regression analysis - testing hypotheses. Data collected from questionnaires are processed by 2 softwares:

- Microsoft Excel software for summarizing, descriptive statistics of objects and survey contents.

- SPSS 20.0 software to check the reliability of the scale and research hypotheses. The team then uses descriptive methods to interpret the obtained statistical results.

4. Research model proposal

a) Information technology is a factor affecting the knowledge-sharing activities of accounting students.

Information technology has been identified as a facilitator of knowledge-sharing (Mitchell, 2003). The role of information technology in knowledge-sharing and transfer becomes more and more important over time due to the advancement of technology. In the following years, many researchers have contributed to explore the role of information technology in knowledge-sharing and transfer.

Han and Anantatmula (2007) found that the availability and usability of technology are associated with the level of knowledge-sharing. Kim and Lee (2005) find that information technology applications are one of the main variables affecting knowledge-sharing. Wangpipatwong (2009) suggested that technology support has a significant positive association with knowledge-sharing among students. To improve the efficiency of knowledge-sharing, information technology can promote access to information and knowledge contained in databases (Jameel et al., 2021). IT provides direct access to a wide variety of data and information and facilitates long-term relationships that foster collaboration (Riege, 2005). Jameel (2018) points out that information technology can help improve knowledge-sharing.

b) Confidence in personal abilities is a factor affecting the knowledge-sharing activities of accounting students.

According to social exchange theory, not only benefits and costs, but also trust plays an important role in the exchange process between people. Wang and Noe (2010) argued that the importance of trust had so far received little attention in the knowledge-sharing literature. Therefore, the research has focused on two aspects of self-confidence that are closely related to self-efficacy when sharing knowledge and apprehension when evaluating, namely competence-based confidence and self-belief based on benevolence.

Confidence leads to a willingness to share knowledge among peers, especially students, and the level of trust plays an important role in this process. A large number of researchers agree that confidence is one of the key factors in creating a knowledge-sharing environment. Confidence is an important element of any information society as it enables social exchange, and knowledge-sharing (Alat et al., 2016; Jameel et al., 2020). If individuals in the network participate actively in knowledge-sharing activities, they can display their talents, kindness, and honesty to allow other participants to gauge their confidence (Evans et al., 2015; Massoudi et al., 2020). This culture encourages members to not hesitate to share knowledge. This not only improves knowledge-sharing behavior but also improves performance (Ahmad and Jameel, 2020; Chen et al., 2007; Jameel and Ahmad, 2020). Therefore, ***confidence in personal abilities*** is a factor that will affect the knowledge-sharing activities of accounting students under the influence of digital transformation.

c) Benefit of knowledge-sharing is a factor affecting the knowledge-sharing activities of accounting students.

Knowledge-sharing brings many benefits to individuals and organizations. One of them is that the conversations involved in the sharing process often lead to the formation of new ideas, which are considered to have the potential to generate new knowledge (Nonaka, 1994). Some other studies also support the view that organizations should create conditions for individuals to expand their social relationships because thereby knowledge-sharing is enhanced and more effective (Szulanski, 1996; Argote, 1999). The results of this action lead to marketing effectiveness (Cheng, 2009) and improved innovation (Hong et al., 2004). Besides, knowledge-sharing can also benefit organizations in various ways. Hislop (2003) points out that the success of any knowledge management initiative is highly dependent on their willingness to share information and knowledge.

d) Process of knowledge-sharing is a factor affecting the knowledge-sharing activities of accounting students.

Effective knowledge-sharing among students at all levels enhances collaborative learning by implementing a shared attitude that contributes to greater efficiency in the testing process. In education and development, it is important to share information, skills, ideas, and personal experiences. Knowledge-sharing is a series of activities related to sharing knowledge or assisting others (Mousa et al., 2019). Riege (2005) describes knowledge-sharing as the foundation of many organizations. An essential element in the development of overall organizations is the interactive knowledge-sharing of employees in every organization (de Vries et al., 2006; Salam, 2020). Effective and comprehensive knowledge-sharing is an essential element of a useful and practical university education, and knowledge is seen as an individual's intellectual property and competitive advantage achievements in life (Chong et al., 2014). Knowledge-sharing refers to the activity through which people in an organization exchange information, skills, or expertise (Ayodele et al., 2016). According to Bartol and Srivastava (2002), knowledge-sharing refers to the action in which individuals disseminate essential information to others throughout an institution. Therefore, ***the process of knowledge-sharing*** is also a factor that has a certain influence on the knowledge-sharing activities of accounting students under the influence of digital transformation.

e) The support of the university is a factor affecting the knowledge-sharing activities of accounting students.

Several studies have investigated the relationship between supervisor and co-worker support and knowledge-sharing attitudes and behaviors (Amabile, 1996; Cabrera, 2006; Noe and Wilk, 1993). Cabrera (2006) studied the relationship between the support from colleagues and knowledge-sharing behavior in an academic institution. According to Cabrera (2006), increased support will positively affect knowledge-sharing. Due to pressure from managers and colleagues, employees will be more active in collecting or contributing knowledge to other employees.

Top management support has been recognized as an important factor in supporting knowledge-sharing. This variable related to knowledge-sharing has been studied extensively by researchers in the context of knowledge-sharing. If publications related to knowledge-sharing and transfer are scrutinized, it can be inferred that top management support has been researched and identified as motivating or facilitating knowledge-sharing (Cavaliere & Lombardi, 2015; McNichols, 2010; Titi Amayah, 2013). Top management support is believed to have a strong impact on knowledge collection and donation behavior (Cavaliere & Lombardi, 2015). Therefore, when considering the impact factors of digital transformation on the knowledge-sharing activities of accounting students, it is impossible not to mention the support of the university.

Based on related theories and empirical studies, the group synthesizes the factors affecting ***"the impact of digital transformation on knowledge-sharing activities of accounting students at universities in VietNam"*** in figure 1 below:

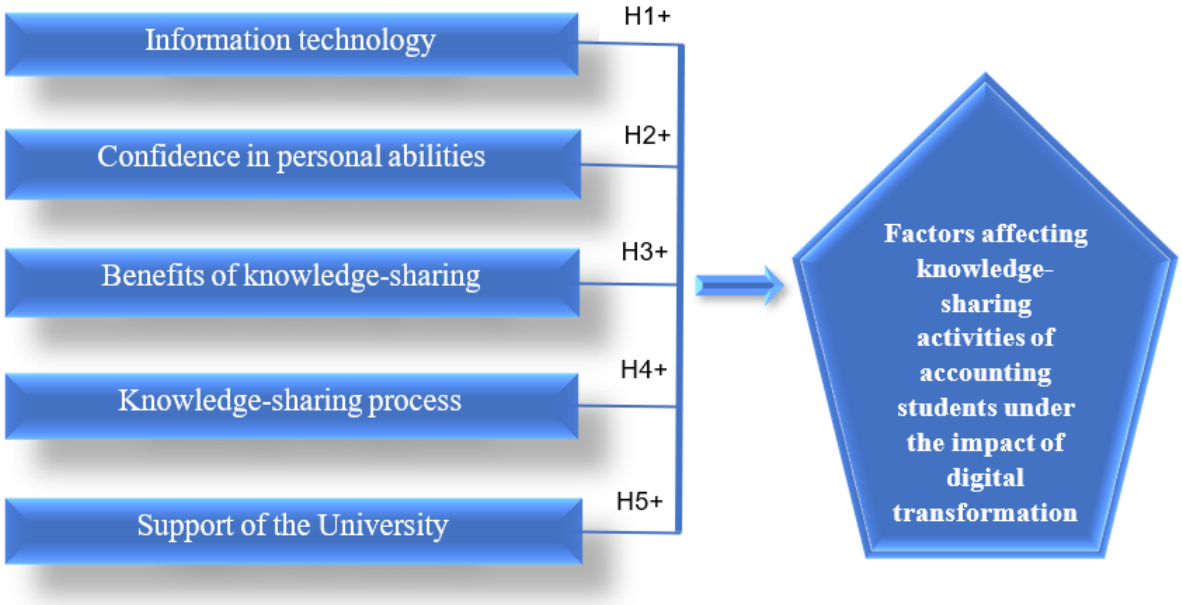

Figure 1: Proposed research model

5. Research results and conclusion

5.1. Check the reliability of the scale

To check the reliability of the observed variables, the study uses Cronbach's Alpha coefficient and the total correlation coefficient (Corrected item-total correlation).

According to the requirements of Cronbach's Alpha test, the observed variable must have a correlation coefficient between the variable, and the sum > 0.3: each component of the influencing factors must have a Cronbach's Alpha coefficient > 0.6.

The results of Cronbach's Alpha analysis of the components of the scale of the observed variables are presented in Table 5.1

Table 5.1: Result of Cronbach's Alpha coefficient test

Observed variables	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item- Total Correlation	Cronbach's Alpha if Item Deleted
The information technology factor (CN) Cronbach's Alpha = 0.781				

CN1	17.22	4.312	0.574	0.736
CN2	17.27	4.273	0.568	0.738
CN3	17.41	3.873	0.616	0.719
CN4	17.60	4.138	0.457	0.778
CN5	17.44	4.091	0.588	0.730
The factor of confidence in personal abilities (TT) Cronbach's Alpha = 0.870				
TT1	11.48	4.813	0.691	0.849
TT2	11.44	4.744	0.735	0.830
TT3	11.18	5.065	0.732	0.831
TT4	11.14	5.079	0.744	0.827
The benefit of knowledge-sharing factor (LI) Cronbach's Alpha = 0.855				
LI1	17.33	5.207	0.648	0.830
LI2	17.21	4.950	0.687	0.820
LI3	17.42	5.037	0.624	0.837
LI4	17.25	5.085	0.698	0.817
LI5	17.24	5.126	0.688	0.820
The knowledge-sharing process factor (QT) Cronbach's Alpha = 0.819				
QT1	12.48	3.058	0.656	0.765
QT2	12.38	3.021	0.610	0.786
QT3	12.52	3.073	0.611	0.785
QT4	12.55	2.781	0.685	0.750

The support of the university factor (NT) Cronbach's Alpha = 0.837				
NT1	12.53	3.294	0.670	0.793
NT2	12.48	3.265	0.703	0.778
NT3	12.38	3.332	0.665	0.795
NT4	12.53	3.398	0.635	0.808
The impact of DT on knowledge-sharing (CSKT) Cronbach's Alpha = 0.844				
CSKT1	8.62	1.771	0.706	0.789
CSKT2	8.69	1.572	0.725	0.768
CSKT3	8.69	1.615	0.702	0.790

(Source: Authors' survey)

The results of Cronbach's Alpha coefficient show that all independent and dependent variables in the research model: "The information technology factor", "The factor of confidence in personal abilities", "The benefit of knowledge-sharing", "The knowledge-sharing process", "The support of the university" and "Knowledge-sharing" have Cronbach's Alpha from 0.781 to 0.870. At the same time, all observed variables had total correlation coefficients greater than 0.3. All these indexes are larger than the minimum to ensure the reliability and discriminability of the factors (Hair et al., 2010) and should be included in the analysis in the next steps.

5.2. Exploratory factor analysis EFA

a) Result of factor analysis to explore EFA of independent variables

After meeting the requirements of the reliability test, the team included an exploratory factor analysis with 22 observed variables of independent variables in the research model (table 5.2)

Table 5.2: EFA factor analysis

Rotated Component Matrix[a]

	Component			
	1	**2**	**3**	**4**
CN1	0.700			
LI4	0.684			
CN5	0.667			
CN3	0.657			
LI2	0.654			

LI1	0.592			
LI5	0.586			
CN2	0.550			
NT2		0.730		
NT1	0.385	0.686		
NT3	0.380	0.685		
NT4		0.683		
QT3		0.592		0.507
QT2		0.509		0.404
TT3			0.804	
TT1			0.800	
TT4			0.785	
TT2	0.357		0.750	
CN4				0.688
QT4		0.476		0.646
QT1		0.378		0.628
LI3	0.483			0.498

(Source: Authors' survey)

Because the sample size of the group was 271, when analyzing the EFA exploratory factor, the group chose a Loading factor of 0.35. Through table 4.4, it can be seen that all observed variables have Factor Loading load factor > 0.35; however, there is still the phenomenon of observed variables uploading in both factors and the difference in loading factor is not guaranteed from 0.3 so the group removed five variables: QT3, QT2, QT4, QT1, LI3; in case the observed variable is uploaded in both factors, but the difference between the two variables is greater than 0.3, the observed variables NT1, NT3 are kept to conduct the second EFA discovery coefficient analysis shown in Table 5.3:

Table 5.3: EFA factor analysis

Rotated Component Matrix[a]

	Component

	1	2	3
CN1	0.693		
LI4	0.670	0.403	
CN5	0.670		
CN3	0.656		
LI1	0.653		
LI2	0.631		
CN2	0.626		
LI5	0.562	0.407	
CN4	0.545		
NT2		0.767	
NT1		0.743	
NT4		0.743	
NT3		0.730	
TT3			0.820
TT1			0.810
TT4			0.785
TT2			0.751

(Source: Authors' survey)

Table 5.3 shows that there are still observed variables that have the phenomenon of uploading in both factors and do not guarantee the difference in loading factor from 0.3, so the group continues to exclude variables: LI4, LI5 to conduct coefficient analysis explore EFA for the 3rd time with 15 observed variables (table 5.4):

Table 5.4: EFA factor analysis

Rotated Component Matrix[a]

	Component		
	1	2	3

CN1	0.711		
CN3	0.687		
CN5	0.661		
CN2	0.650		
LI1	0.623		
CN4	0.590		
LI2	0.564		0.361
TT3		0.826	
TT4		0.803	
TT1		0.796	
TT2	0.352	0.746	
NT2			0.776
NT1			0.763
NT3			0.740
NT4			0.738

(Source: Authors' survey)

After the 3rd EFA exploratory factor analysis, there is still a case that the observed variable uploads in both factors and does not guarantee the difference in loading factor from 0.3 is the variable: LI2, however, the case where the observed variable is uploaded in both factors but the difference between two variables is greater than 0.3, so in this case, the observed variable TT2 is accepted, next we conduct the elimination of LI2 variable and performs the 4th exploratory factor analysis (Table 5.5):

Table 5.5: EFA factor analysis

Rotated Component Matrix[a]

	Component		
	1	**2**	**3**
CN1	0.708		
CN3	0.700		
CN2	0.661		
CN5	0.638		

CN4	0.633		
LI1	0.576		
TT3		0.830	
TT4		0.809	
TT1		0.794	
TT2		0.752	
NT2			0.779
NT1			0.770
NT3			0.746
NT4			0.736

(Source: Authors' survey)

Table 5.5 shows the accepted variables. Thus, after analyzing EFA, the group eliminated 8 observed variables (table 4.8) and obtained those variables: CN1, CN2, CN3, CN4, CN5, LI1, TT1, TT2, TT3, TT4, NT1, NT2, NT3, NT4.

Table 5.6: KMO and Bartlett's Test

KMO and Bartlett's Test		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.902
Bartlett's Test of Sphericity	Approx. Chi-Square	1727.519
	df	91
	Sig.	.000

(Source: Authors' survey)

The KMO coefficient of 0.902 (> 0.5) is very high and sig = 0.000 < 0.5, so it can be concluded that observed variables are correlated with each other in the population and EFA factor analysis is appropriate. The total variance used to explain the factors is 62.638% > 50%, so the conditions are satisfied for the factor analysis (table 5.7).

Table 5.7: Total Variance Explained

Component	**Initial Eigenvalues**			**Extraction Sums of Squared Loadings**			**Rotation Sums of Squared Loadings**		
	Total	**% of Variance**	**Cumulative %**	**Total**	**% of Variance**	**Cumulative %**	**Total**	**% of Variance**	**Cumulative %**

1	6.132	43.802	43.802	6.132	43.802	43.802	3.038	21.697	21.697
2	1.518	10.846	54.647	1.518	10.846	54.647	2.941	21.007	42.704
3	1.119	7.991	62.638	1.119	7.991	62.638	2.791	19.935	62.638
4	.770	5.497	68.136						
5	.640	4.568	72.704						
6	.629	4.490	77.194						
7	.570	4.071	81.265						
8	.522	3.371	84.997						
9	.470	3.355	88.352						
10	.419	2.990	91.341						
11	.391	2.789	94.131						
12	.310	2.211	96.342						
13	.297	2.122	98.464						
14	.215	1.536	100.000						

(Source: Authors' survey)

The 4th EFA exploratory factor analysis results extracted 3 factors with a very high KMO index of 0.902 (> 0.5), Eigenvalue index of 1,119 (> 1), total variance extracted was 62,638% (> 50%), Bartlett's test has a significance level of 0.000 (<0.05). So these factors are independent variables and included in the next steps to test the research model.

Table 5.8: Component Score Coefficient Matrix

	Component		
	1	**2**	**3**
TT2	.739	-.417	
CN5	.701		
TT4	.701	-.492	
NT3	.691		

NT2	.689	-.353	
CN3	.684		
TT3	.668	-.542	
NT1	.661	.392	
NT4	.658		-.432
LI1	.650		
CN2	.634		
TT1	.632	-.528	
CN1	.622		
CN4	.506		.427

(Source: Authors' survey)

Through analyzing the influence of each observed variable on each factor, the group found that the observed variables all affect factor 1 in a positive direction, so these variables positively affect factor 1 and at the same time, these variables also create a positive relationship with the factor and increase the value of factor 1. For factor 2, five variables are showing a negative relationship, namely TT1, TT2, TT3, TT4, and NT2 variables, so these five variables create a negative impact on factor 2 or reduce the value of the factor. Factor 3 also has a variable representing the negative relationship, the variable NT4, so this variable harms factor 3 and at the same time reduces the value of this factor.

b) Results of exploratory factor analysis EFA for the dependent variable

EFA results for the dependent variable CSKT (Knowledge-Sharing) is drawn. EFA also fits the data because the total variance extracted is 76,306 (> 50%), KMO = 0.729 (> 0.5), and the Bartlett test is statistically significant (sig = 0.000 < 0.05). So the scale is still used for the next analysis (shown in tables 5.9, and 5.10).

Table 5.9: KMO and Bartlett's Test

KMO and Bartlett's Test		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		0.729
Bartlett's Test of Sphericity	Approx. Chi-Square	333.479
	df	3
	Sig.	.000

(Source: Authors' survey)

Table 5.10: Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	2.289	76.306	76.306	2.289	76.306	76.306
2	.374	12.468	88.775			
3	.337	11.225	100.000			

(Source: Authors' survey)

The linear regression equation showing the effects of digital transformation on knowledge-sharing activities of accounting students at universities in Hanoi is shown as follows:

CSKT = 0.556 + 0.571CN + 0.099TT + 0.223NT

Based on the magnitude of the normalized regression coefficient Beta, the order of impact level from the highest to the lowest of the independent variables on the dependent variable CSKT is as follows: (1) CN: 0.571; (2) NT: 0.223; (3) TT: 0.099. In there:

CSKT: Knowledge-sharing

CN: The influence of technology factor

NT: The influence of the university factor

TT: The influence of the confidence factor

Through the above equation, it shows that there are 3 impacts of digital transformation on knowledge-sharing activities of accounting students at universities in VietNam. Specifically:

With a Beta coefficient of 0.571, the factor CN (technology - CN1, CN2, CN3, CN4, CN5, LI1) has the greatest influence on knowledge-sharing activities of accounting students at universities in VietNam. The positive sign (+) of the Beta coefficient indicates a positive relationship. The regression results show that the Beta coefficient is 0.571 and Sig = 0.000 (<0.05), that is, when other factors are unchanged if the technology hypothesis is increased by 1 unit, the knowledge-sharing activity of students will increase to 0.571 units. Research results show that when students are aware and highly appreciative of the technology factor or have a good technology background, it will increase the efficiency of knowledge-sharing activities. Thus, the technology factor has a positive impact on the knowledge-sharing activities of accounting students at universities.

The second factor that affects the knowledge-sharing activities of accounting students at universities in VietNam is the university factor (NT1, NT2, NT3, NT4). The positive sign of the coefficient Beta means that the relationship between these two factors is a positive relationship. With the coefficient Beta = 0.223 and Sig = 0.000 (<0.05), that is, when other factors remain unchanged if the benefit is increased by 1 unit, the knowledge-sharing activity of students will increase by 0.223 units. Research results show that when students study in a good university training environment, with enthusiastic support from the university, it will increase the efficiency of knowledge-sharing activities of accounting students.

The last factor that affects the knowledge-sharing activities of accounting students is the confidence factor (TT1, TT2, TT3, TT4). The positive sign of the coefficient Beta means that the relationship between these

two factors is a positive relationship. With the coefficient Beta = 0.099 and Sig = 0.038 (<0.05), that is, when other factors are unchanged if the confidence factor increases by 1 unit, the knowledge-sharing activity of students will increase by 0.099 units. Research results show that the confidence factor is compatible with the application of digital transformation in the knowledge-sharing activities of accounting students.

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