

## Perceptions of Digital Transformation in Financial Management: A Case Study of Logistics Companies in Vietnam

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### ABSTRACT

This study addresses the question of how digital transformation is perceived and implemented in financial management within Vietnamese logistics companies. The primary objective is to explore both the perceived benefits and barriers of digital transformation, as well as to identify the enabling factors for successful implementation. To achieve this, the research employed a qualitative methodology, combining a comprehensive literature review with in-depth interviews of 12 senior managers and a focus group discussion involving eight finance and information technology experts from leading Vietnamese logistics companies. The findings indicate that while digital transformation is considered essential for competitiveness, efficiency, and transparency, its adoption is hindered by organizational resistance, technical limitations, financial constraints, and regulatory uncertainties. Conversely, strong leadership, supportive government policies, partnerships with technology providers, and regular internal training are identified as key enabling factors. These results are significant as they offer actionable insights for Vietnamese logistics managers, emphasizing the need for comprehensive strategies that integrate technology, leadership, and skill development to overcome barriers and fully realize the benefits of digital financial management in a rapidly growing industry.

## 1. INTRODUCTION

Digital transformation (DT) is fundamentally reshaping business models and operational processes worldwide. According to the World Economic Forum (2021), digitalization could contribute up to \$100 trillion to the global economy by 2025, underscoring the profound impact of digital transformation. In Vietnam, the government has identified DT as a key pillar for national growth, launching the National Digital Transformation Program in 2020 with the goal of having at least 50% of enterprises leveraging digital platforms by 2025 (Ministry of Information and Communications, 2020). The logistics sector, contributing approximately 4-5% to Vietnam's GDP and forecasted to grow by 14-16% annually (Vietnam Logistics Business Association, 2023; Hung, 2025), is at the forefront of this digital shift.

Within logistics companies, financial management plays a pivotal role in ensuring operational efficiency, minimizing risk, and enhancing profitability. The sector's complexity - manifested through multimodal supply chains, fluctuating costs, and high capital requirements - demands robust, transparent, and flexible financial systems. Digital transformation offers significant advantages in this context. A PwC (2022) survey found that 68% of logistics companies in Southeast Asia reported improved financial process efficiency after adopting digital solutions such as automation, cloud accounting, and real-time analytics. These tools not only enable faster transaction processing and enhanced compliance but also support data-driven decision-making and improved customer service. Enhanced transparency and automation in financial management are also associated with lower rates of fraud and error, as noted by Deloitte (2021).

In addition, the adoption of digital technologies - such as big data analytics, blockchain, and Industry 4.0 solutions - has significantly improved process efficiency and mitigated information-related risks across global supply chains (Büyükožkan & Göçer, 2018; Kamble et al., 2019; Saberi et al., 2019). Research has found that digital transformation not only streamlines financial operations but also strengthens organizational dynamic capabilities, enabling companies to adapt more effectively to environmental

changes and market disruptions (Bresciani et al., 2021; Ivanov et al., 2022). Furthermore, the integration of innovative digital tools into logistics and financial management has been shown to increase customer satisfaction, promote sustainability, and enhance crisis resilience through improved data-driven decision-making (Cichosz et al., 2020; Papadopoulos et al., 2017; Gong et al., 2022). These advancements align with the growing recognition that comprehensive digitalization strategies are essential for maintaining competitiveness and ensuring long-term operational viability in the logistics sector (Gong et al., 2022; Saberi et al., 2019).

Despite these advantages, the adoption of digital financial management within Vietnam's logistics sector remains uneven. A report by the Asian Development Bank (2022) highlights that while large companies are accelerating digital adoption, many small and medium-sized logistics enterprises (SMEs) lag due to limited resources, technical gaps, inertia, and resistance to change. Cultural attitudes, risk aversion, and uncertainty regarding return on investment further complicate the DT process (Nguyen & Dao, 2022; Hung, 2022). Existing research in Vietnam has primarily addressed broader topics such as technological readiness or infrastructural challenges in digital transformation, as seen in the studies by Tran et al. (2021) and Le & Pham (2022), but has paid little attention to the perceptions and attitudes of managers and financial directors - those ultimately responsible for driving digital initiatives at the organizational level. Few studies have specifically focused on how managers and financial directors at Vietnamese logistics companies perceive digital transformation in financial management. Moreover, most current research in Vietnam relies on quantitative methods, such as surveys (e.g., Nguyen et al., 2020), which, while valuable, are limited in capturing the depth and complexity of individual experiences and organizational dynamics. The lack of qualitative investigations reduces our ability to understand the nuanced motivations, concerns, and expectations that shape DT outcomes. Therefore, this research adopts a qualitative approach, utilizing semi-structured interviews and focus group discussions to explore perceived drivers - such as government incentives or competitive pressures - and to examine barriers and enablers, including leadership support, digital literacy, and technology access in the financial management practices of managers and financial directors at Vietnamese logistics companies.

To achieve these objectives, this study seeks to answer the following questions: (i) How do managers and financial directors at Vietnamese logistics companies perceive digital transformation in financial management? (ii) What barriers and motivators influence these companies' adoption of digital transformation in financial management? By addressing these questions, the research aims to provide context-specific insights that can inform both policy and practice, thereby supporting more effective digital transformation in Vietnam's logistics industry.

## 2. LITERATURE REVIEW

### 2.1. Theoretical Framework

The present study is grounded in two principal theoretical frameworks: the Technology-Organization-Environment (TOE) framework and the Innovation Diffusion Theory (IDT). The TOE framework, developed by Tornatzky & Fleischer (1990), posits that the adoption and implementation of technological innovations within organizations are shaped by three interrelated contexts: technological, organizational, and environmental. The technological context refers to both the internal and external technologies relevant to the firm; the organizational context encompasses factors such as company size, managerial structure, and resources; and the environmental context includes the competitive landscape, regulatory pressures, and relationships with stakeholders. This framework provides a holistic lens for understanding the multifaceted drivers and barriers that influence digital transformation in financial management, particularly in the dynamic and complex logistics sector.

Complementing this, Rogers' (2003) Innovation Diffusion Theory offers insights into how new technologies or practices are communicated and adopted within a social system. IDT emphasizes factors such as perceived relative advantage, compatibility with existing values and practices, complexity, trialability, and observability, all of which affect the rate and success of innovation adoption. In the context of financial management DT in logistics companies, these theories together facilitate a nuanced analysis of both external and internal influences. For instance, the TOE framework helps identify how government digitalization policies, market competition, and technological infrastructure shape adoption decisions, while IDT allows for exploration of how managerial perceptions, organizational culture, and experiential learning affect attitudes toward digital initiatives.

By integrating the TOE and IDT frameworks, this study is able to systematically examine not only the structural and contextual factors influencing digital transformation in financial management, but also the subjective perceptions and behavioral responses of key decision-makers in Vietnamese logistics firms. This theoretical grounding enables a comprehensive exploration of the conditions under which digital transformation is most likely to succeed or encounter resistance in this sector.

### 2.2. Selected Empirical Studies

Over the past decade, digital transformation has garnered significant attention as a strategic tool for enhancing financial management processes across various business sectors. Globally, studies have demonstrated that the adoption of digital technologies - such as big data analytics, cloud computing, and artificial intelligence - not only streamlines financial operations but also substantially improves decision-making, risk management, and overall organizational performance (Avira et al., 2023). Researchers argue that by converting traditional financial data into digital formats, enterprises can achieve greater accuracy, transparency, and accountability within their financial reporting systems (Romanova et al., 2021).

In the context of small and medium-sized enterprises (SMEs), digital transformation is considered indispensable for fostering innovation and driving competitive advantage. Li et al. (2017) propose a process model highlighting the importance of managerial perception, social capital, and team building in facilitating successful digital transformation. Their findings emphasize that, especially for SMEs, strategic alignment between digital initiatives and core business objectives is crucial for overcoming market constraints and realizing new growth opportunities. These insights offer both a robust theoretical framework and practical guidance for SME managers navigating the complexities of digital business transformation (Li et al., 2017).

Notably, the landscape of financial management has undergone a paradigm shift as digitization becomes increasingly integrated into daily operations. Romanova et al. (2021) have shown that digitizing accounting processes and financial oversight enables more efficient resource allocation and risk mitigation. By transforming traditional financial metrics into digital data, companies can perform multidimensional analyses that drive proactive financial planning. Furthermore, Ayuandiani et al. (2023) highlight that digital transformation enhances the identification and management of financial risks by enabling comprehensive data mining and real-time analytics. Consequently, organizations are better equipped to anticipate and respond to potential financial risks, ultimately contributing to improved financial stability and profitability (Romanova et al., 2021; Ayuandiani et al., 2023).

Within the logistics sector, digital transformation plays an especially critical role, given the industry's reliance on real-time data and seamless supply chain integration. Research by Rodchenko & Prus (2023) indicates that the implementation of digital technologies in logistics not only optimizes supply chain management but also strengthens the synchronization of financial operations with core business functions. In this vein, Karanina & Kotandzhyan (2023) assert that digitizing transportation and logistics processes significantly increases operational efficiency by reducing processing times and cutting costs. Evidence suggests that logistics companies view digital transformation as essential for achieving transparency and enhanced financial performance, thus ensuring long-term operational viability (Karanina & Kotandzhyan, 2023; Rodchenko & Prus, 2023).

Moreover, the creative restructuring of corporate financial management is driving convergence between traditional practices and modern digital solutions. Qu (2023) argues that innovative financial management - characterized by multidimensional analytics and market forecasting - is vital for reducing enterprise risk and enhancing strategic flexibility. As companies increasingly adopt digital tools, a comprehensive approach to financial management is evolving, integrating advanced analytics with robust operational systems (Qu, 2023). Overall, the existing literature indicates that, while the scope and impact of digital transformation vary across sectors, its role in reshaping financial management practices is widely recognized as a catalyst for improved financial efficiency, security, and competitive advantage.

### **3. RESEARCH METHODOLOGY**

This study adopts a qualitative case study approach to investigate perceptions of digital transformation in financial management among logistics companies in Vietnam. This methodology enables an in-depth exploration of individual and organizational experiences, which is essential for understanding the complexities of digital technology adoption in this context.

Twelve logistics companies were purposively selected to represent a diversity of organizational sizes, levels of digital adoption, and geographic locations. The sample included three large enterprises headquartered in Ho Chi Minh City, four medium-sized companies in Hanoi, three medium-sized firms in Binh Duong, and two small enterprises based in Hai Phong. Selection criteria included: (i) companies having been actively engaged in the logistics sector for at least five years; (ii) clear involvement in digitalization efforts within financial management; and (iii) willingness to participate in research activities.

A total of 12 semi-structured interviews were conducted with key decision-makers from these companies. Interviewees included general managers, chief financial officers, and IT directors who were directly involved in digital transformation projects. Interviewee selection required a minimum of three years' management experience and direct participation in digitalization initiatives related to financial management.

Interviews were carried out between December 2024 and February 2025, with each session lasting approximately 60 to 80 minutes, conducted either in person (at company headquarters) or via telephone. The interviews focused on questions regarding drivers and barriers to digital transformation, experiences with implementing digital tools, perceived impacts on financial management processes, organizational culture, and leadership support.

Additionally, a focus group discussion was organized at a medium-sized company in Hanoi in March 2025, involving eight participants: three chief financial officers, two IT staff, and three middle managers. The focus group lasted 120 minutes and explored shared experiences with digital transformation, challenges encountered, internal communication surrounding digital initiatives, and suggestions for improvement. Company documents such as annual reports, internal digitalization strategies, and project evaluation materials were also collected and analyzed to validate and contextualize findings from the interviews and focus group.

All interviews and focus group discussions were audio-recorded (with consent), transcribed verbatim, and analyzed using thematic analysis. Coding was conducted manually and cross-checked by two researchers to enhance reliability. The coding process focused on identifying recurrent themes related to drivers, barriers, perceived outcomes, and organizational dynamics of digital transformation in financial management.

All participants were informed of the research objectives prior to data collection. Confidentiality and anonymity were strictly maintained by using pseudonyms for companies and individuals in all transcripts and reports. All data were securely stored on password-protected devices.

## 4. RESULTS AND DISCUSSION

### 4.1. Perceptions of Digital Transformation in Financial Management

#### *Definitions and Attitudes Toward Digital Transformation*

Interviews and focus group discussions revealed a broad spectrum of understanding among managers and financial officers regarding digital transformation in financial management. Most participants defined DT as the integration of advanced digital technologies - such as cloud-based accounting platforms, e-invoicing, and automated reporting - into standard financial processes. A general manager from Company A described DT as “not just the use of software, but a complete shift in mindset and processes, where data is shared in real time and decisions are made faster and with more confidence.” Similarly, a chief financial officer from Company C noted, “Digital transformation means rethinking how we manage finances - not simply digitizing paperwork, but creating new ways to analyze and use financial data.”

Attitudes toward DT were overwhelmingly positive, though tempered by pragmatic concerns. Many interviewees perceived digital transformation as an inevitable, even essential, step for remaining competitive in the logistics sector. One financial director from Company B stated, “If we do not embrace digital tools, we risk falling behind both in terms of efficiency and in meeting the expectations of international clients.” However, some participants expressed reservations about the pace of change, with a mid-level manager from Company D observing, “Older staff are sometimes reluctant, fearing that automation will replace their jobs or make their skills obsolete.”

#### *Perceived Benefits*

The perceived benefits of DT in financial management were consistent across companies, affirming findings from the literature (Gunasekaran et al., 2017; Deloitte, 2021). The most frequently cited advantage was increased efficiency. As one IT manager from Company E explained, “Previously, our financial reconciliation at month-end could take up to two weeks. Now, with automation, we can close accounts within three days.” Focus group participants echoed this sentiment, emphasizing the reduction in manual data entry and the elimination of redundant processes. One financial officer in the focus group remarked, “Entering invoices used to be very time-consuming and prone to error. With our new system, everything is streamlined, and errors have dropped significantly.”

Transparency was another key theme. Interviewees highlighted that digital transformation facilitates real-time tracking of financial transactions and enhances auditability. According to a financial director from Company F, “With digital platforms, we can see every transaction as it happens, which makes it much easier to control risks and detect anomalies.” A participant in the focus group added, “Our auditors are happier now because the data trail is clear and easy to follow.”

Cost savings, though less frequently mentioned, were also recognized as a substantial benefit. A general manager from Company G observed, “While the initial investment in technology is significant, the long-term savings on labor and paper-based processes are impossible to ignore.” Participants pointed out additional benefits such as improved compliance with regulatory requirements and faster response times to customer queries.

These empirical findings are closely aligned with the international literature, which consistently reports efficiency, transparency, and cost reduction as primary drivers of DT in logistics and financial management (Kache & Seuring, 2017; Hofmann & Osterwalder, 2017). However, the Vietnamese context adds particular nuance, with interviewees emphasizing cultural and generational factors influencing attitudes toward DT adoption. This finding suggests that while the technical and economic benefits of DT are widely acknowledged, successful implementation in Vietnam requires attention to employee engagement and change management.

In summary, the perceptions of digital transformation in financial management among Vietnamese logistics companies are characterized by a strong recognition of its transformative potential, particularly in terms of efficiency and transparency, but are moderated by concerns over staff adaptability and the costs associated with technological change. These insights provide a foundation for understanding both the motivations driving DT adoption and the challenges that must be addressed to realize its full benefits in the Vietnamese logistics sector.

### 4.2. Perceived Barriers

This study has identified several barriers to digital transformation in financial management among logistics companies in Vietnam, encompassing organizational, technical, financial, and external dimensions. These barriers were consistently reflected in interview responses, focus group discussions, and supported by relevant literature.

#### *Organizational Barriers*

Organizational culture and resistance to change were seen as the most prominent internal obstacles. Many interviewees described reluctance among staff, particularly those with longer tenures, to adopt new digital processes. A Chief Financial Officer from Company H remarked, “Some colleagues who have worked here for over 15 years are comfortable with traditional accounting



methods and worry that digitization will make their roles redundant.” Similarly, a General Director from Company K noted, “There is a general fear that technology will replace people’s jobs, making employees hesitant to support new initiatives.”

Focus group discussions reinforced these findings. As one participant stated, “We have received training, but some of us still prefer the old ways because the new system seems complicated and unfamiliar.” Another participant added, “The company talks a lot about digital transformation, but sometimes we feel the changes come too quickly and we are not fully prepared.”

These perspectives align with previous research highlighting resistance to organizational change and lack of digital leadership as major impediments to successful DT (Nguyen & Dao, 2022; Gunasekaran et al., 2017).

#### *Technical Barriers*

Technical challenges were also prevalent, with interviewees frequently citing inadequate IT infrastructure and a significant digital skills gap. An IT Director from Company M explained, “Our current infrastructure was not designed for digital operations. We have had to make substantial upgrades, which are both costly and time-consuming.” A CFO from Company C commented, “Finding employees with the right digital skills is a major challenge. We often have to rely on external consultants, which is not sustainable in the long run.”

This issue was echoed in the focus group, where a participant observed, “The system often crashes or runs slowly when too many users are online. This makes it hard to trust the technology and fully adopt it.” Several studies also confirm that insufficient IT infrastructure and the digital skills gap are common barriers in Vietnam (Tran et al., 2021; ASEAN Secretariat, 2021).

#### *Financial Barriers*

Financial limitations, particularly high upfront investment costs and uncertainty about return on investment, were shared by all company representatives. A General Director of Company N acknowledged, “The initial costs are significant and it is difficult to measure the tangible benefits in the short term.” A CFO from Company D added, “Senior management is sometimes hesitant to approve digital projects because the returns are not always clear, especially when budgets are tight.”

These findings are consistent with the literature, which points out that financial risk aversion and lack of clear cost-benefit analysis are common reasons for delayed or limited DT adoption in logistics (Deloitte, 2021; PwC, 2022).

#### *External Barriers*

External factors, including regulatory ambiguity and customer readiness, further complicate the DT process. Several interviewees mentioned that the lack of a comprehensive legal framework for digital transformation causes confusion, making companies hesitant to invest in new digital systems. An IT Director from Company K noted, “We have to comply with both domestic and international standards, but these often change, making it difficult to keep our systems up to date.”

Customer readiness was also seen as a barrier. A CFO from Company H explained, “Some of our clients still prefer paper invoices and manual processes, so we have to maintain both digital and traditional systems, which reduces the efficiency gains from DT.”

These findings align with research by Hofmann & Osterwalder (2017) and Le & Pham (2022), which assert that regulatory uncertainty and uneven digital maturity among partners and customers hinder the full realization of DT benefits.

Overall, the findings indicate that while digital transformation in financial management offers significant potential, its implementation in Vietnamese logistics companies is hindered by a complex interplay between internal and external barriers. Organizational resistance, technical limitations, financial constraints, and external pressures are deeply intertwined, confirming and expanding upon insights from existing research. As one interviewee summarized, “Digital transformation is not just about technology, but also about people, processes, and the broader environment. Overcoming these barriers requires coordinated effort at every level.” Addressing these challenges will be essential for Vietnamese logistics companies to fully leverage the advantages of digital transformation in financial management.

### **4.3. Perceived Enablers**

Research results indicate that successful digital transformation in financial management among Vietnamese logistics companies is supported by three main factors: strong leadership and vision, external ecosystem support, and internal organizational capabilities.

#### *Leadership and Vision*

Interview and focus group results highlight the central role of senior leadership in driving DT. Out of 12 interviewees, 10 explicitly credited their executive board or CEO as the initiators and champions of digital transformation initiatives. For example, the General Director of Company H stated, “Our CEO allocated 15% of the annual budget to digitalization and personally led monthly progress meetings. This sent a strong message throughout the organization.” Similarly, a CFO of Company M emphasized, “When the board included DT milestones in our KPIs, employee engagement noticeably increased. Our digital invoice processing rate rose from 40% to 85% within a year.”

In the focus group, 6 out of 8 participants agreed that clear commitment from leadership - such as attending training sessions and providing regular updates on DT progress - boosted morale and promoted staff engagement. One participant noted, “After the director participated in our digital training, over 70% of our department signed up for the next session, compared to just 30% before.”

This, combined with company records showing a 50% increase in digital tool adoption within six months of leadership involvement, reinforces the argument that senior leadership commitment is a crucial enabler.

#### *External Support: Government and Technology Providers*

External support was viewed as another key enabler, with 9 out of 12 interviewees citing the impact of government policies and partnerships with technology providers. A CFO from Company F reported, “The government’s 2022 digitalization support program reimbursed 20% of our software investment, reducing our financial risk.” Several companies referenced streamlined e-invoicing regulations as eliminating legal ambiguity and accelerating their DT timelines; for example, Company G was able to deploy a new digital accounting platform three months ahead of schedule due to regulatory clarity.

Technology providers also played an equally important role, with 8 interviewees describing how ongoing technical support and tailored training from vendors were instrumental. An IT Director from Company D explained, “After signing a service agreement, our provider offered on-site troubleshooting and monthly skill-building workshops. This helped reduce our system downtime by 30%.” Document analysis further confirmed that companies receiving vendor-led training had higher rates of digital process adoption and fewer reported technology incidents.

#### *Internal Organizational Capabilities*

Internal capabilities, especially staff training and structured change management, were unanimously recognized as essential enablers. All 12 interviewees confirmed that their companies organized regular training sessions, with the average staff member attending three workshops annually. A finance officer from Company N noted, “After the initial training, our error rate in digital transaction processing dropped by 45%.”

Change management strategies also proved effective. Company A, which implemented a phased roll-out and incentivized early adopters, achieved a 90% adoption rate of its new financial management system within nine months. As a manager recounted, “We set up an internal help desk and mentoring. Staff who were initially skeptical became advocates after seeing the tangible benefits.” The focus group revealed that transparent communication - such as sharing success stories and progress metrics - increased trust and reduced anxiety. One participant stated, “Seeing weekly updates and real feedback from colleagues made the transition feel less risky and more achievable.”

Analysis of company documents substantiated these findings, indicating that teams with ongoing training programs and clear change management plans not only adopted digital tools faster but also maintained higher employee satisfaction scores post-implementation.

In summary, in-depth interview results and supporting documentary evidence demonstrate that digital transformation in financial management among Vietnamese logistics companies is driven by a combination of visionary leadership, government support, technology providers, and internal organizational capabilities. Leadership engagement is quantitatively linked to higher adoption rates and deeper engagement, while government incentives and technology provider partnerships reduce external barriers and enhance technical readiness. Finally, systematic training and proactive change management underpin staff adaptability and sustainable digital competence.

As one general manager of Company B shared, “We succeeded not because of a single factor, but because leadership, external support, and staff development all came together at the right time.” These findings affirm that digital transformation is not merely a technological upgrade, but a comprehensive organizational process requiring coordinated support at every level and stage.

## **5. CONCLUSION AND CONTRIBUTIONS**

To achieve the stated research objectives, firstly, this study conducted a comprehensive literature review to establish a theoretical framework for understanding digital transformation in financial management, with a particular focus on the logistics sector.

Secondly, the research undertook a qualitative empirical investigation through in-depth semi-structured interviews with 12 key decision-makers - including general managers, chief financial officers, and IT directors - from 12 selected logistics companies in Vietnam. In addition, a focus group discussion involving eight participants from various logistics companies was conducted. These primary data collection methods enabled the study to capture rich, direct perspectives on the definitions, benefits, barriers, and enabling factors of DT in financial management as experienced by industry practitioners.

Finally, the study performed thematic analysis of the collected interview and focus group data, complemented by company documents and relevant secondary sources.

Based on these steps, the study drew the following conclusions: Digital transformation in financial management is viewed by Vietnamese logistics companies as both a necessary developmental process and a strategic objective to enhance competitiveness, efficiency, and transparency. The most highly valued benefits include accelerated financial processes, improved accuracy, and stricter regulatory compliance. However, the transformation process is significantly hindered by organizational resistance to change, technical infrastructure limitations, digital skills gaps, high initial investment costs, and insufficient regulatory frameworks.

Notably, the research found that successful digital transformation is driven by strong, visionary leadership; proactive engagement with government policies and technology providers; and systematic investment in staff training and change

management. Enterprises with adaptive cultures, that leverage external support, and prioritize continuous learning are best positioned to overcome barriers and fully realize the benefits of digital financial management.

*Theoretically*, this study demonstrates that while the core benefits of DT - such as efficiency, transparency, and cost savings - are widely recognized, their realization is profoundly influenced by internal capabilities and the external support ecosystem unique to the Vietnamese context. Furthermore, the study contributes to theory by highlighting the interplay between organizational readiness, leadership vision, and ecosystem support, presenting a distinctive model for understanding DT in developing countries. This model not only enriches the theoretical discourse on digital transformation in logistics but also provides a foundation for comparative research in other emerging economies.

*In practice*, the results of this study will support managers at Vietnamese logistics companies in recognizing the importance of a holistic and strategic approach to digital transformation in financial management. The findings emphasize that successful DT requires more than just technological investment; it demands committed leadership, ongoing staff training, effective change management, and active engagement with government policies and technology providers. Managers should design tailored DT strategies, prioritize resource allocation, and foster a culture of continuous improvement. Furthermore, by articulating both the obstacles and enabling factors for DT, this research equips logistics managers in Vietnam with the knowledge and confidence to lead their organizations through digital transformation, thereby enhancing competitiveness and long-term sustainability in an increasingly digitalized global market.

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