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# Professional Identity Crisis of Accountants in Vietnam in the Context of Digital Transformation

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***Abstract:*** This study aims to explore the state of professional identity crisis among accountants in Vietnam under the impact of digital transformation, as their role gradually shifts from mere recording to consulting and analysis. Based on an online survey with 120 participants in January 2026, the results show that professional identity conflict and threat significantly influence negative psychological outcomes, making accountants prone to stress and loss of motivation. Particularly, professional resources (training, mentoring, support) emerge as the most important factor: resource deficiency increases negative outcomes, while adequate provision is key to maintaining professional pride. Additionally, digitalisation pressure contributes to exacerbating negative impacts, while compliance pressure, although not directly affecting psychological outcomes, significantly diminishes professional pride. From these findings, the study emphasises the necessity of investing in resources and enhancing psychological support to help accountants adapt sustainably in the challenging context of digital transformation.

***Keywords:*** Professional Identity Threat, Role Conflict, Role Ambiguity, Compliance Pressure, Digital Transformation.

## 1. INTRODUCTION

The role of accountants in organisations is simultaneously affected by digital transformation and data requirements and accountability demands, as well as

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growing expectations regarding analytical and judgement capabilities. In many descriptions, accounting practice is no longer solely associated with recording and compliance but is expected to increasingly participate in information interpretation and decision support, a shift compatible with the trends of digitalisation and job restructuring (Bhimani & Willcocks, 2014; Moll & Yigitbasioglu, 2019). The changes in work content, pace, and evaluation standards brought about by technology have been driving this role transition.

In Vietnam, the context of the 2025-2026 period makes this role transition even more sensitive as institutional pressures for compliance and digitalisation occur simultaneously. The national digital transformation programme creates strong expectations for process and data digitalisation, while regulations on electronic invoices, documents, and administrative violation sanctions continue to reinforce the compliance and accountability axis. Simultaneously, the roadmap for integrating financial reporting standards emphasises judgement and transparency. In this multi-layered expectation environment, accountants face difficult-to-reconcile demands: they must ensure compliance safety while being flexible and responsive to operational needs and also possess the ability to argue professionally in judgement situations.

From an organisational psychology perspective, when expectations from multiple sources are inconsistent or evaluation standards lack clarity, individuals may experience role stress, centrally manifested as role conflict and role ambiguity (Kahn *et al.,* 1964; Rizzo *et al.*, 1970). In the accounting profession, role stress does not stop at workload pressure but can touch upon core questions about professional identity and how individuals define the value and status of their profession within the organisation and society. It is from this context that this article uses the term "professional identity crisis" to reflect the practical concern about the feeling of "losing one's profession within the profession itself". In terms of operational measurement, the study approaches this state through perceptions of professional identity threat (feeling that the profession is devalued, misunderstood, or replaced or concerns about the meaning of the profession) seen as an early signal or boundary condition of an actual crisis (Petriglieri, 2011).

The academic gap that this study aims to address is to clarify the simultaneous impact mechanism of specific factor groups in the Vietnamese context, where compliance pressure may play a role as an identifying institutional logic, not just a routine job requirement. Control and accountability mechanisms can shape expectations about a suitable type of accountant, thereby creating identity tension (Alvesson & Willmott, 2002). Combined with the perspective of institutional logics as identity projects (Lok, 2010), we argue that compliance logic and the risk of accountability attribution may directly impact identity threat, beyond the mediating channel of role stress.

From the above arguments, the purpose of this article is to examine the impact of various factor groups, including role transition, role conflict, role ambiguity, professional identity threat, digitalisation pressure, compliance pressure, and resource support on two main outcome types: professional identity crisis (negative outcomes) and professional pride among accountants in Vietnam. The central question the research poses is whether accountants in Vietnam experience a feeling of losing their place within the profession itself and what mechanisms are related to this state in the current context of digital transformation and increasing compliance.

## 2. FOUNDATION THEORIES AND PRIOR STUDIES

### 2.1. Foundational Theories

#### *2.1.1. Social Identity Theory*

Social identity theory explains that part of an individual's self-concept is formed from their awareness of belonging to certain social groups. People tend to classify society into in-groups and out-groups, then identify socially by associating with their group and engaging in social comparison to create positive distinctiveness aimed at maintaining self-esteem (Tajfel & Turner, 1979). Within the framework of this study, social identity theory helps explain the formation mechanism of accounting professional identity when individuals view their profession as a social group to which they belong. When this identity is threatened by digital transformation, accountants experience an identity crisis. It also explains the relationship between professional pride and psychological reactions when the professional group's status is diminished, as well as coping strategies such as leaving the profession or redefining professional values.

#### *2.1.2. Digital Transformation in Accounting Theory*

Digital transformation in accounting is the process of integrating digital technologies (AI, Big Data, Cloud, IoT, and Blockchain) into accounting activities, changing processes, methods, knowledge and skill requirements, as well as the functions and tasks of accountants. These technologies help automate processing, increase accuracy, and allow accountants to focus on higher value-added consulting and analysis activities (Berikol & Killi, 2021; Schmitz & Leoni, 2019; Berman, 2012; Shuraki *et al.,* 2021).

Within this study's framework, this theory helps identify the impact context: digital transformation creates digitalisation pressure on accountants; explains the change in professional roles: from manual recording to data management, system monitoring, and consulting; and serves as the basis for variables related to role transition and new judgement requirements.

#### *2.1.3. Institutional Logics Perspective*

According to Friedland and Alford (1991), each institutional field operates according to a central logic, a system of assumptions, values, and rules that shape the behaviour of organisations and individuals. Thornton *et al.* (2012) developed this theoretical framework, suggesting that in modern contexts, organisations and individuals often face institutional complexity when multiple logics coexist and conflict.

In the accounting field, three institutional logics operate simultaneously: (1) professional logic emphasising ethical standards and professional judgement; (2) market logic emphasising efficiency and cost optimisation; (3) digital technology logic promoting automation and integration of new technologies. The conflict between these logics creates role stress and threatens professional identity (Besharov & Smith, 2014; Greenwood *et al.*, 2011).

### 2.2. Previous Studies

Burghardt and Moeller (2024) suggest that strong group culture and high levels of psychological safety within groups are foundational factors helping achieve harmony in personal and professional identity. The authors also point out that these conditions differ according to the career development stage of accountants. When organisational identity becomes uncertain, individuals may face identity conflict at the individual psychological level (Burghardt & Moeller, 2024). Meanwhile, Horton and Wanderley (2018) emphasise the role of identity construction mechanisms and job crafting as mediating processes through which conflicts between different identities can lead to changes at the institutional level.

At the organisational psychology level, the concepts of role conflict and role ambiguity were proposed by Kahn *et al.* (1964) and Rizzo *et al.* (1970) as common mechanisms explaining individual stress responses when facing contradictory expectations or lack of clarity in job evaluation. In the accounting profession context, these mechanisms can become more severe when individuals must reconcile strict compliance requirements and pressure to support quick business decisions while still being accountable for professional errors.

From the above arguments, it can be seen that in the context of digital transformation in Vietnam, increased role conflict, role ambiguity, and identity threat may be key factors leading to professional identity crises among accountants. Therefore, this study proposes hypotheses related to the relationships between these factors and the outcomes of professional identity crisis in the accounting field.

Burghardt and Moeller (2023) found that strong group culture and high psychological safety help improve identity fit. The study considers that once professional identity is threatened, it may impact professional pride.

Research on changing accounting roles shows that the shift from a role focused on recognition and control to one focused on business support is often linked to institutional pressures and organisational practices. The institutional perspective emphasises that new roles are often formed through the interaction of contradictions and practice, rather than occurring linearly (Burns & Baldvinsdottir, 2005; Järvenpää, 2007). Research on identity in organisations emphasises that professional identity is not only chosen by individuals but also shaped by control mechanisms and professional discourse, leading to identity regulation toward producing individuals suitable for organisational expectations (Alvesson & Willmott, 2002). When identity is threatened, individuals may experience insecurity and deploy adaptive strategies, but the consequences depend on resources and recognition (Petriglieri, 2011).

Resources at the group and organisational level positively impact perceptions of identity—a core element of professional pride (Burghardt & Moeller, 2023). Tudor *et al.* (2024) found key challenges that professional accountants face related to autonomy, privacy, power balance, security, human dignity, non-maleficence, and justice. In the context of this study, digitalisation pressure leads to professional stress as well as impacts on professional pride.

Tomo (2023) provides an interesting case of "institutional deprofessionalisation" affecting the identity, prestige, and image of accountants. The identity, prestige, and image of accountants are affected by the continuous expansion of regulatory intervention, which is transforming the profession (Tomo, 2023). Pressure from regulatory expansion and transfer of administrative responsibilities from the public sector (compliance pressure) creates role ambiguity and threatens professional identity. In the context of this study, the decline in professional prestige and image negatively affects professional pride.

Wanderley and Horton (2026) identified six response strategies of accountants to digitalisation, including defensive responses, showing that digitalisation not only creates professional pressure but can also lead to negative consequences. Approaching the issue from a technological impact perspective, Siriyama and Herath (2024) point out that digital transformation has been profoundly changing the nature of the accounting profession. The authors emphasise that the rapid pace of technological change simultaneously poses significant challenges, including concerns about professional ethics, uncertainty in the legal framework, and a lack of adaptive skills. In this context, the study examines the influence of digitalisation pressure on professional stress among accountants. Under the impact of digitalisation, technology and data are reshaping accounting work toward automating some traditional tasks while shifting focus to analysis, interpretation, and professional judgement activities (Bhimani & Willcocks, 2014; Moll & Yigitbasioglu, 2019). Besides changes in work content, the digitalisation process can also increase technology-related stress—or "technostress"—by accelerating work pace, increasing requirements for continuous skill updates, and introducing potential risks from system disruptions (Tarafdar *et al.*, 2007).

In the Vietnamese context, research by Nguyen (2019) shows that accountants can reconstruct professional identity in a transitioning economy through identity work and forms of professional capital. However, quantitative evidence on whether compliance pressure and sanction risk play a role as an identifying logic causing identity threat during intense digitalisation remains limited. This gap is the direct motivation for the current study.

This study is built on the integration of three layers of theoretical argumentation to explain the mechanism of professional identity crisis formation among accountants in the context of digital transformation.

At the institutional level, the accounting profession is simultaneously affected by two competing institutional logics: compliance logic and business value creation logic. The coexistence of these logics forces individuals to continuously negotiate their professional identity and role boundaries. According to Lok (2010), institutional logics can be viewed as "identity projects", as each logic comes with its own expectations about the ideal "type of professional", thereby creating identity pressure on practitioners.

At the organisational psychology level, contradictions from institutional logics and pressures from digitalisation are expected to transform into role stress. Specifically, two common forms of role stress are role conflict and role ambiguity—concepts systematised by Kahn *et al.* (1964) and Rizzo *et al.* (1970) as mechanisms explaining individuals' psychological responses to work environments lacking clarity or having contradictory expectations.

At the individual identity level, increased role stress and compliance pressure can lead to professional identity threat. According to Petriglieri (2011), this is a state where individuals perceive that their profession is being socially devalued, misunderstood, or difficult to maintain in its inherent professional meaning.

It is difficult to maintain the inherent professional meaning (Petriglieri, 2011). Expanding this perspective, Tudor *et al.* (2025) identify the dual challenges concerning ethics and society (autonomy, privacy, power balance, security, human dignity, and justice) when humans work alongside robots, thereby directly affecting the professional judgement and professional identity of accountants.

Besides the challenges related to role and resources, recent updated studies continue to reveal new aspects that increase the risk of professional identity crisis among accountants in the context of digital transformation. Sangster (2026) points out challenges from technological disruption, declining recruitment, and changing skill requirements, raising the identity question: maintain or transform? Tam *et al.* (2024) add that a lack of synchronisation between employee perception and leadership support leaves accountants feeling abandoned, disoriented, and doubtful of their self-worth – a manifestation of an identity crisis.

Complementing the above argument, Tra *et al.* (2025) indicate a significant gap in digital competence between accounting students and practising accountants. This gap both creates pressure to change and serves as a source of identity crisis, as traditional skills no longer meet the new demands of the labour market.

Finally, the empirical study by Awyong *et al.* (2025) shows that digitalisation does not reduce the overall demand for professional accountants (financial specialists) but significantly reduces the demand for financial clerks. More importantly, digital skills are gradually replacing traditional accounting skills even among professional groups in digitalised firms. This directly reflects the identity crisis: the core value of accountants is being redefined, forcing them to shift from professional specialists to technology specialists to survive and thrive.

Building on foundational theories and results from previous empirical studies, this research proposes a model examining the impact of factor groups including (1) role transition, (2) role conflict, (3) role ambiguity, (4) professional identity threat, (5) digitalization pressure, (6) compliance pressure, and (7) resource support on two main outcome types: professional identity crisis (negative outcomes) and professional pride among accountants in Vietnam.

## 3. RESEARCH METHODOLOGY

### 3.1. Research Design and Measurement Scales

The study was conducted through a questionnaire survey targeting individuals currently working as accountants in Vietnam. A 5-point Likert scale (1 – completely disagree to 5 – completely agree) was used to measure research concepts. The scales were inherited and adapted from previous studies on professional identity, work pressure, and digital transformation. Specifically:

The role transition and judgement requirements variable group consists of 4 items, A1-A4. Role stress was separated into two constructs: role conflict, consisting of 3 items (B1, B3, B4); and role ambiguity, consisting of 2 items (B2, B5). Professional identity threat consists of 5 items. C1-C5. Digital transformation pressure consists of 4 items, D1-D4. Compliance pressure and accountability risk consist of 4 items, E1-E4. The resource group was separated by level: in-company training support (F1), in-company mentoring support (F2), orientation support from the professional community and professional guidance (F3), and individual proactive adaptation (F4). Professional outcomes include professional pride (G1) and three negative outcome indicators (G2-G4) synthesised into one index.

### 3.2. Research Sample

The study used a cross-sectional quantitative survey design. The questionnaire was deployed on an online survey platform with timestamp recording, allowing identification of the data collection period from January 6, 2026, to January 15, 2026. Participation criteria required respondents to be currently working in accounting in Vietnam at the time of the survey. The cleaned dataset consisted of 120 observations. The survey sample was collected through convenience sampling via the research team's online channels, ensuring minimum requirements for structural equation modelling (SEM) analysis.

### 3.3. Data Processing Methods

Data were processed through the following main steps:

- Step 1: Reliability testing of measurement scales.

The study measured reliability using Cronbach's alpha coefficient. Results showed that the internal reliability of multi-item scales all reached acceptable thresholds, with Cronbach's alpha ranging from 0.679 to 0.910. Results are shown in Table 1.

**Table 1: Descriptive Statistics and Scale Reliability**

| *Concept* | *Number of items* | *Mean* | *Standard Deviation* | *Cronbach alpha* |
|---|---|---|---|---|
| Role transition | 4 | 3.99 | 0.164 | 0.91 |
| Role conflict | 3 | 3.86 | 0.055 | 0.679 |
| Role ambiguity | 2 | 3.95 | 0.032 | 0.724 |
| Professional identity threat | 5 | 3.56 | 0.247 | 0.860 |
| Digitalization pressure | 4 | 3.72 | 0.277 | 0.774 |
| Compliance pressure | 4 | 3.92 | 0.145 | 0.832 |
| Negative outcomes | 3 | 3.33 | 0.184 | 0.745 |
| Professional pride | 1 | 3.61 | 0.94 | |
| In-company training | 1 | 3.33 | 0.97 | |
| In-company mentoring | 1 | 4.07 | 0.77 | |
| Support from professional community | 1 | 3.39 | 1.05 | |
| Proactive adaptation | 1 | 3.61 | 0.95 | |

*Source:* Researcher's Results

- Step 2: The study conducted exploratory factor analysis (EFA) to determine the factor structure of the measurement scales. EFA results showed that the observed variables converged into 5 factors instead of the initially proposed 7. Specifically:

(1) Factor "Role Ambiguity and Transition in Accounting Profession" (RA & RT): combined variables on role ambiguity and role transition;

(2) Factor "Role Conflict and Professional Identity Threat" (RC & IT): combined role conflict and identity threat;

(3) Factor "Digitalization Pressure" (DP);

(4) Factor "Compliance Pressure" (CP);

(5) Factor "Professional Resources" (PR)

## Research Hypotheses

From foundational theories and previous studies, the research hypotheses developed for this study are as follows:

- Hypothesis H1: Role conflict and professional identity threat positively impact negative outcomes in the accounting profession.
- Hypothesis H2: Resources positively impact negative outcomes in the accounting profession.
- Hypothesis H3: Digitalisation pressure positively impacts negative outcomes in the accounting profession.
- Hypothesis H4: Compliance pressure negatively impacts negative outcomes in the accounting profession.
- Hypothesis H5: Role ambiguity and transition positively impact negative outcomes in the accounting profession.
- Hypothesis H6: Role ambiguity and transition positively impact professional pride.
- Hypothesis H7: Role conflict and professional identity threat positively impact professional pride.
- Hypothesis H8: Digitalisation pressure positively impacts professional pride.
- Hypothesis H9: Compliance pressure negatively impacts professional pride.
- Hypothesis H10: Resources positively impact professional pride.

Research model shown in Figure 1.

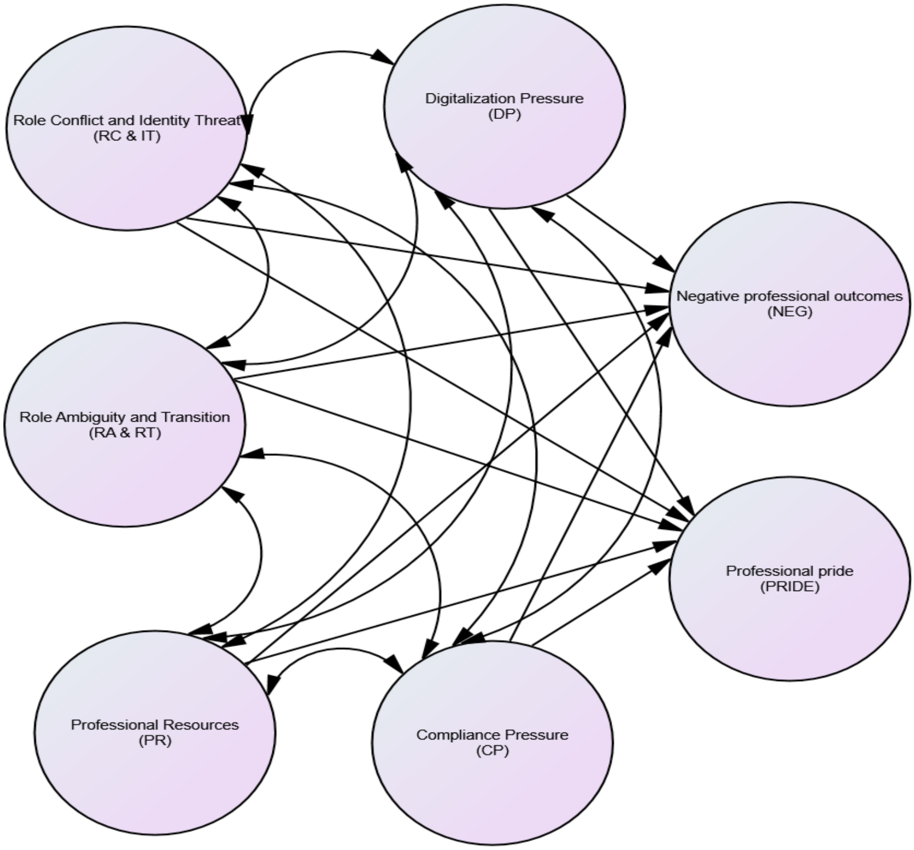


**Figure 1: Proposed Research Model**

- Step 3: The study conducted factor analysis and structural equation modeling (SEM) to test the relationships between the above factors and negative professional outcomes (NEG) and professional pride (PRIDE).

## 4. RESEARCH RESULTS AND DISCUSSION

### 4.1. Reliability and Validity Assessment of Measurement Scales

Confirmatory factor analysis (CFA) results showed that all measurement scales achieved necessary reliability and validity. Standardised regression weights of observed variables all reached statistical significance ($p < 0.001$), indicating that observed variables measured the corresponding latent concepts well.

## 4.2. Model Fit Assessment

Structural equation modelling (SEM) estimation results showed that the research model had acceptable fit with the actual data. Specifically, fit indices were as follows: Chi-square = 602.471 with degrees of freedom df = 306 (p = 0.000); Chi-square/df ratio = 1.969 meeting the < 2 criterion; CFI = 0.861 and TLI = 0.841, both approaching the 0.9 threshold; RMSEA = 0.090 within the 0.08-0.10 range, indicating acceptable model fit. Although GFI = 0.722 was not high, for a research model on human behaviour, the above indices can be considered acceptable for analyzing relationships between concepts.

## 4.3. Testing Research Hypotheses

Results of testing relationships between factors affecting professional identity crisis among accountants are shown in Table 2.

**Table 2: Results of Testing Causal Relationships**

| *Relationship* | *Estimate* | *S.E.* | *C.R.* | *P-value* | *Conclusion* |
|---|---|---|---|---|---|
| NEG ← RC & IT | 0.387 | 0.121 | 3.185 | 0.001 | Accepted |
| NEG ← PR | 0.625 | 0.121 | 5.159 | *** | Accepted |
| NEG ← DP | 0.301 | 0.145 | 2.077 | 0.038 | Accepted |
| NEG ← CP | -0.215 | 0.170 | -1.269 | 0.205 | Rejected |
| NEG ← RA & RT | 0.215 | 0.158 | 1.360 | 0.174 | Rejected |
| PRIDE ← RA & RT | 0.210 | 0.238 | 0.882 | 0.378 | Rejected |
| PRIDE ← RC & IT | 0.237 | 0.176 | 1.348 | 0.178 | Rejected |
| PRIDE ← DP | 0.414 | 0.215 | 1.922 | 0.055 | Rejected |
| PRIDE ← CP | -0.536 | 0.254 | -2.110 | 0.035 | Accepted |
| PRIDE ← PR | 1.262 | 0.212 | 5.941 | *** | Accepted |

**Note:* *** p < 0.001*

*Source:* Researcher's Results

Research results in Table 2 show the following trends:

First, negative outcomes of professional identity crisis (NEG) are positively impacted by three factors: Role Conflict and Identity Threat (RC & IT) with regression coefficient β = 0.387 (p = 0.001); Professional Resources (PR) with β = 0.625 (p < 0.001); and Digitalisation Pressure (DP) with β = 0.301 (p = 0.038). Meanwhile, two factors—Compliance Pressure (CP) and Role Ambiguity and Transition (RA & RT)—had no statistically significant impact on NEG (p > 0.05).

Second, professional pride (PRIDE) is strongly positively impacted by professional resources (PR) with $\beta = 1.262$ ($p < 0.001$) and negatively impacted by compliance pressure (CP) with $\beta = -0.536$ ($p = 0.035$). Notably, the remaining factors (RA & RT, RC & IT, DP) had no significant influence on PRIDE.

### 4.4. Correlations Between Independent Variables

Correlation matrix analysis showed statistically significant positive correlations among most independent variables (Table 3). Specifically, RC & IT correlated with DP ($r = 0.358$, $p < 0.001$), with RA & RT ($r = 0.139$, $p = 0.001$), and with CP ($r = 0.493$, $p < 0.001$). RA & RT also correlated with DP ($r = 0.110$, $p = 0.006$), CP ($r = 0.203$, $p < 0.001$) and PR ($r = 0.138$, $p < 0.001$). DP and CP had a fairly strong correlation ($r = 0.457$, $p < 0.001$). These correlations indicate that the influencing factors are not completely independent in the digital transformation context.

**Table 3: Correlation Matrix Between Independent Variables**

| *Correlation* | *Estimate* | *S.E.* | *C.R.* | *P-value* |
|---|---|---|---|---|
| RC & IT ↔ PR | 0.024 | 0.050 | 0.477 | 0.633 |
| RC & IT ↔ DP | 0.358 | 0.075 | 4.779 | *** |
| RA & RT ↔ DP | 0.110 | 0.040 | 2.762 | 0.006 |
| DP ↔ CP | 0.457 | 0.085 | 5.386 | *** |
| RC & IT ↔ RA & RT | 0.139 | 0.043 | 3.229 | 0.001 |
| RC & IT ↔ CP | 0.493 | 0.086 | 5.759 | *** |
| RA & RT ↔ CP | 0.203 | 0.052 | 3.878 | *** |
| RA & RT ↔ PR | 0.138 | 0.042 | 3.295 | *** |
| DP ↔ PR | 0.049 | 0.049 | 1.000 | 0.317 |
| CP ↔ PR | 0.088 | 0.056 | 1.562 | 0.118 |

*Source:* Researcher's Results

### 4.5. Discussion of Research Results

This study was conducted to explore factors affecting the professional identity crisis of Vietnamese accountants in the context of digital transformation. The research results have provided many important findings, both theoretical and practical.

#### Regarding the impact on negative professional outcomes (NEG)

Results show that Role Conflict and Identity Threat (RC & IT) positively impact NEG. This implies that when accountants feel their traditional roles conflict with new demands, and professional identity is threatened by technological intrusion, they experience negative consequences such as anxiety, stress, and disorientation. This finding aligns with social identity theory by Tajfel and Turner (1979), suggesting that when group identity is threatened, members exhibit negative reactions.

Notably, Professional Resources (PR) positively impact both NEG and PRIDE, but in different directions. While resources enhance professional pride, they also increase negative outcomes. Those with good resources (knowledge, skills, experience) often have higher expectations of themselves and their profession. When facing digital transformation, they are more aware of what is being threatened, thus perceiving negative outcomes more intensely. This result aligns with Brockner *et al.*'s (1992) research on the vulnerability of high self-esteem in change contexts.

Digitalisation Pressure (DP) positively impacts NEG. As digitalisation pressure increases, accountants face demands to learn new technologies and adapt to automated work processes, leading to stress and anxiety. This finding aligns with occupational stress theory (Karasek, 1979), showing that high job demands combined with lack of control can lead to negative psychological outcomes.

### Regarding impacts on professional pride (PRIDE)

Results show that professional resources are the most important factor in maintaining and enhancing accountants' professional pride. Those with solid knowledge foundations, good professional skills, and rich experience maintain their belief and pride in their profession despite digital transformation challenges.

Conversely, Compliance Pressure (CP) negatively impacts PRIDE. This reflects the reality that when accounting regulations and standards become increasingly complex and continuously changing, along with compliance pressure from regulatory bodies, accountants feel a loss of autonomy and creativity in their work, thereby diminishing professional pride. This result supports self-determination theory (Deci & Ryan, 2000), suggesting that when autonomy needs are restricted, intrinsic motivation and professional engagement decline.

### Regarding non-significant factors

Interestingly, Role Ambiguity and Transition (RA & RT) had no significant impact on either NEG or PRIDE. This can be explained by the fact that in the digital transformation context, role ambiguity is seen as a "new normal" state and is not yet strong enough to create clear psychological effects on accountants. This finding suggests that direct conflict and threat are the important factors, not ambiguity.

Digitalisation pressure also did not impact PRIDE, indicating that although digitalisation pressure causes negative outcomes, it does not directly diminish professional pride. This may be because accountants still perceive digitalisation as an inevitable trend they can adapt to, rather than feeling it threatens the core values of the profession.

A comparison of the impact magnitudes reveals an important distinction between the two outcome variables. Professional Resources (PR) exerts the strongest influence on both negative professional outcomes (NEG) ($\beta = 0.625$, $p < 0.001$) and professional pride (PRIDE) ($\beta = 1.262$, $p < 0.001$), yet its effect on professional pride is more than twice as large as that on negative professional outcomes. This suggests that while professional resources help mitigate identity crises to some extent, they play a far more critical role in fostering positive professional emotions. Furthermore, although Digitalisation Pressure (DP) significantly increases negative professional outcomes ($\beta = 0.301$, $p = 0.038$), it does not have a significant impact on professional pride. This implies that digitalisation may increase psychological distress without necessarily directly diminishing job satisfaction. Conversely, Compliance Pressure (CP) does not significantly influence negative professional outcomes ($\beta = -0.215$, $p = 0.205$) but significantly reduces professional pride ($\beta = -0.536$, $p = 0.035$), indicating that compliance demands primarily erode pride rather than directly worsening identity-related negative outcomes. These contrasting patterns highlight that the drivers of negative professional outcomes and professional pride are not simply mirror images of each other, but rather represent distinct mechanisms shaped by different sources of pressure and support.

This finding is consistent with several previous empirical studies. Specifically, the key role of Professional Resources (PR) in fostering professional pride has been documented in the study by Skaalvik and Skaalvik (2011) in the field of education, as well as by Stenger and Roulet (2018) in the accounting context. However, the finding of this study goes further by showing that the effect of PR on PRIDE is twice as large as its effect on NEG – a distinction not clearly addressed in prior research. On the other hand, while compliance pressure

(CP) has often been found in previous studies (Williams, 2017) to cause both negative outcomes and reduce pride, this study shows that CP only significantly erodes PRIDE without having a significant impact on NEG. This difference can be explained by the specific nature of the accounting profession, where compliance pressure has become an inherent part of daily work.

Another notable finding is that the factor of Role Ambiguity and Transition in the Accounting Profession (RA & RT) has no statistically significant impact on either negative professional outcomes (NEG) or professional pride (PRIDE) ($p > 0.05$ in both cases). This unexpected result can be explained by three reasons. First, in the context of rapid digital transformation, role ambiguity and transition may have become a new normal for accountants, leading them to gradually adapt and no longer perceive it as a stressor. Second, the impact of RA & RT may be overshadowed by stronger factors such as Professional Resources (PR) and Role Conflict and Identity Threat (RC & IT). Third, due to the specific nature of the accounting profession, which constantly requires adaptation to changes in standards and legal regulations, accountants may have developed a high level of adaptability, making 'role transition' less likely to negatively affect professional psychology.

## 5. CONCLUSIONS AND MANAGERIAL IMPLICATIONS

The study identified and measured factors affecting professional identity crises and professional pride among accountants in Vietnam in the context of digital transformation. Research results show that negative outcomes (NEG) are positively impacted by role conflict and identity threat, professional resources, and digitalisation pressure. Among these, professional resources have the strongest impact, reflecting the dual role of this factor in both creating pressure and providing a foundation for coping with crisis. Meanwhile, compliance pressure along with role ambiguity and transition had no significant influence on negative outcomes.

Regarding professional pride (PRIDE), results show that professional resources (PR) are the strongest driving factor, confirming the key role of professional competence and values in maintaining positive emotions among practitioners. Conversely, compliance pressure (CP) significantly diminishes pride. The remaining factors such as role ambiguity, conflict-identity threat, or digitalisation pressure showed no statistically significant impact on this variable.

Overall, research results suggest that professional identity crises in the accounting field in Vietnam stem not only from job instability or technological pressure but are also closely related to how professional resources are perceived and utilised. To maintain pride and limit negative outcomes, organisations and training institutions need to focus on developing sustainable professional resources while establishing appropriate psychosocial support mechanisms for practitioners in the increasingly deepening digitalisation context.

Research results provide several important implications for managers, professional associations, and accounting training institutions.

First, attention should be paid to building and developing professional resources for accountants. This factor both enhances professional pride and helps them better face digital transformation challenges. Continuous training programmes updating new knowledge on technology and accounting standards should be organised regularly. Simultaneously, create conditions for accountants to share experiences and learn from each other through professional communities. Specifically, the enterprise implements an annual periodic programme to update accounting standards and technology and establishes an internal forum on a digital platform where employees can ask questions and support each other at any time.

Second, strategies to reduce role conflict and identity threat are needed. Organisations should clearly communicate the new role of accountants in the digital era, emphasising that technology is a support tool rather than a replacement for humans. Building a clear transformation roadmap with accountant participation in decision-making processes will help reduce feelings of threat. Specifically, the enterprise implements an automated document reconciliation system and conducts internal communication with the message: Technology only handles repetitive tasks; accountants are the ones who control, analyse, and make decisions. ‘ At the same time, the enterprise's leadership invites representatives of accountants to join the digital transformation steering committee, ensuring that their voices are heard at every step of the implementation process.

Third, compliance pressure needs reasonable management. State accounting regulatory bodies should consider simplifying administrative procedures, making regulations transparent, and enhancing technical support for accountants during compliance. At the organisational level, building effective internal control systems and reasonable work processes can reduce unnecessary compliance pressure. Specifically, the tax management authority should implement a quick Q&A handbook for corporate accountants, along with a direct technical support hotline.

Fourth, regarding digitalisation pressure, organisations need systematic training programmes on new technologies, providing psychological and technical support during the transition period. Creating a safe learning environment, encouraging experimentation, and accepting mistakes during the process of learning new technologies will help reduce employee stress.

Despite achieving certain results, this study has some limitations. First, data were collected through cross-sectional methods, unable to reflect changes over time in influencing factors. Second, the survey sample was mainly concentrated in urban areas, not fully representative of all accountants in Vietnam. Third, the study did not consider the mediating or moderating roles of other variables such as organisational culture or technology readiness levels. These are important suggestions for future research directions.

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