

“The impact of integrated accounting information on the personality traits of a successful digital accountant”

AUTHORS	Natnaree Thongdeeapan  Punchabhorn Srichanapun 
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Natnaree Thongdeeapan, M.Acc. in Accounting, Lecturer, Department of Accounting, Faculty of Business Administration and Liberal Arts, Rajamangala University of Technology Lanna Lampang, Thailand.

Punchabhorn Srichanapun, Ph.D. in Accounting, Assistant Professor, Department of Accounting, Faculty of Business Administration and Liberal Arts, Rajamangala University of Technology Lanna Lampang, Thailand. (Corresponding author)



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Natnaree Thongdeeapan (Thailand), Punchabhorn Srichanapun (Thailand)

THE IMPACT OF INTEGRATED ACCOUNTING INFORMATION ON THE PERSONALITY TRAITS OF A SUCCESSFUL DIGITAL ACCOUNTANT

Abstract

The advancement of digital technologies has facilitated rapid operational procedures, improved efficiency, and minimized expenses of companies listed on the Stock Exchange of Thailand, which has been explored in this study. Behavior, particularly the use of information on successful digital accountant personality traits, significantly influences the process of choosing information in the context of digital transformation. This study focuses on the behavior in successfully using accounting information related to the accountant's personality. The data were collected by using a questionnaire from 124 firms registered on the Stock Exchange of Thailand, utilizing quantitative methods. Furthermore, this study employs regression analysis to process the data. The findings reveal that the use of integrated accounting information for sharing impacts the ability of accountants to adapt to change ($b = 0.397$), work well under pressure ($b = 0.341$), and make sound decisions ($b = 0.335$). Additionally, the formality of accounting information was found to positively influence ethical behavior ($b = 0.358$). The results highlight the importance of fostering information sharing across departments, particularly in accounting, to enhance adaptability, decision-making, and ethical behavior. Ultimately, this study underscores the crucial role of integrated information systems in supporting accountants' success in the digital transformation process, enabling firms to achieve their objectives and navigate evolving business environments.

Keywords

behavior, accountant personality, accounting information, digital accountant, digital transformation, corporate adaptability, success, traits

JEL Classification

M12, M41, M51

INTRODUCTION

The COVID-19 pandemic has had a profound impact on business operations, revealing critical challenges such as communication disruptions and employees' limited technological proficiency. These challenges have highlighted the urgency for organizations to adopt digital solutions to streamline business processes and ensure operational continuity. A key response to this shift has been the widespread use of online communication platforms, which have become integral to maintaining productivity and overseeing work processes remotely. Digital transformation, defined as the adoption of new technologies and the adaptation of existing business models, processes, and services, has emerged as a central strategy for organizations seeking to remain competitive in an increasingly digitalized world (Dehnert, 2020). This transformation not only facilitates shifts in organizational culture but also enhances responsiveness to market demands and adds significant value to business operations (Kutzner et al., 2018). By leveraging digital technologies, businesses can reduce human error, optimize operational costs, and enhance efficiency, thereby fostering a

more agile and responsive work environment (Dellermann et al., 2017). Furthermore, the integration of digital systems accelerates the organization of work processes, improves data transparency, and supports more informed and efficient decision-making (Tiutiunyk et al., 2021; Bilcan et al., 2019; ElMassah & Mohieldin, 2020).

Within this broader context of digital transformation, the accounting function within organizations is undergoing a significant shift. As businesses increasingly integrate advanced technological tools into their operations, accounting departments must adapt their processes to accommodate new information management systems, particularly the Accounting Information System (AIS). AIS is designed to collect, process, and communicate financial information with greater accuracy, transparency, and timeliness, thereby enabling organizational leaders to make data-driven decisions (Sahawneh et al., 2016; Grande et al., 2011). To successfully navigate this transformation, accounting professionals must possess not only traditional accounting skills but also technological expertise. The failure to acquire these competencies may lead to the replacement of traditional accountants with professionals who possess specialized digital skills, intensifying the pressure on accounting practitioners to continuously upgrade their technological capabilities (Sabuncu, 2022).

1. LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

Accounting Information Systems (AIS) are instrumental in enhancing organizational efficiency by utilizing technology to manage financial information. These systems improve operational effectiveness, reduce costs, and optimize time management by providing transparent data collection processes that support accurate financial assessments and decision-making (Khasanah, 2022; Izzo et al., 2022; Grande et al., 2011). By ensuring precision in audits, AIS contributes significantly to organizational efficiency and reliability (Alawaqleh, 2021). Furthermore, the integration of various information management styles, such as proactiveness, transparency, sharing, and formalization, is essential for aligning operational activities with the strategic goals of the organization (Jones & Teevan, 2007; Hwang et al., 2013). Effective information management enables the sharing and processing of data, accelerating work processes and providing executives with critical information for informed decision-making.

The Resource-Based View (RBV) asserts that internal organizational resources, referred to as strategic capabilities, are integral to achieving and sustaining a competitive advantage (Lorenzoni & Lipparini, 1999). For such an advantage to be enduring, the outcomes, benefits, or value generated by an organization's established strategies must be inimitable

by competitors. In this framework, organizations need to consider both their resources and capabilities. Resources, in this context, encompass accountants' qualifications, personality traits, and the available information at their disposal. Capabilities, on the other hand, refer to the ability to effectively apply and manage that information to drive organizational success. The integration of these resources and capabilities is essential in creating unique value that competitors are unable to replicate. By aligning the competencies and traits of accountants with efficient data management practices, organizations can optimize their work processes and secure a sustainable competitive advantage.

The RBV framework underpins this research by emphasizing that organizations can gain a competitive advantage through the effective utilization of their resources. Within the domain of Accounting Information Systems (AIS), relevant resources include the qualifications, personality traits, and technological tools available to accountants (Barney, 1991; Pandey et al., 2021). The integration of these resources with organizational capabilities enables organizations to drive innovation, enhance work processes, and ultimately reinforce their competitive advantage (Lorenzoni & Lipparini, 1999). Moreover, the RBV underscores the critical importance of aligning human capital – comprising accountants' skills, knowledge, and traits – with organizational resources to create value that is challenging for competitors to replicate, thereby ensuring sustained success (Fahy, 2000).

Integrated systems are a form of contemporary information technology that businesses can implement to increase operational efficiency (Griffin & Dempsey, 2009). The integrated system consists of operational activities, such as information distribution and data recording, that are merged and interconnected with other business processes to increase productivity. Therefore, it is apparent that information technology affects operations (Granlund, 2007; Zhelev & Kostova, 2024). The integration of accounting information systems allows the underlying operating system to convert abstract conclusions into specific facts, especially when it comes to accounting data. Users can leverage the data to obtain benefits and improve transparency in reporting, specifically when incorporating accounting data (Arisman et al., 2015). Behavior in using information accounting consists of information proactiveness, information sharing, information transparency, and information formality, which are all components of integrated accounting information (Hwang et al., 2013). First, information proactiveness refers to accountants actively utilizing accounting data to improve operational procedures and reduce financial risks (Sabuncu, 2022; Djanegara et al., 2018; Eiya et al., 2013; Shuhidan et al., 2015). Research shows that the effective use of information exerts pressure on the workflow. Therefore, it is crucial to adjust the implementation of technology. Furthermore, the company has the option to substitute accountants with individuals possessing advanced technology skills to maintain their competitive edge (Leso et al., 2023; Sabuncu, 2022; Kraus et al., 2021). Consequently, to show professionalism in fulfilling their duties, accountants must integrate financial information into their operations. Furthermore, accountants must have knowledge and experience in appropriately using accounting data (Djanegara et al., 2018). Since accountants must have an ethical obligation to secure information (Eiya et al., 2013), it is critical that accountants possess knowledge regarding the application of accounting information systems. Accounting data is crucial for executives to gain a comprehensive understanding of the situation and minimize confusion while making decisions. Uncertainty refers to the absence of relevant knowledge that executives can utilize to anticipate the result of their decisions (Shuhidan et al., 2015).

Second, information sharing refers to the exchange of data, which varies depending on specific circumstances and the reliability of the information. This exchange may be influenced by asymmetric information and uncertainties regarding the accuracy of the data. According to Randall and Allen (2021), effective communication of information supports the integration of work processes within organizations, facilitating seamless collaboration. Moreover, Nakai et al. (2017) emphasize that efficient information exchange enables organizations to utilize data for timely and effective decision-making. Internally, Peng et al. (2022) highlight that information sharing within an organization enhances goal attainment by fostering improved coordination and resource utilization. Similarly, Vera-Munoz et al. (2006) argue that effective information dissemination strengthens decision-making capabilities, ensuring more strategic and informed choices. Externally, information sharing plays a vital role in maintaining transparency and accountability. Sridhar and Lyngdoh (2019) assert that external users, such as investors and regulatory bodies, rely on disclosed or published information to assess its accuracy and ensure ethical compliance. Maintaining data integrity and ethical standards in information exchange is crucial for building trust and credibility among stakeholders.

Third, information transparency refers to an accountant's obligation to disclose comprehensive and accurate accounting information, including potentially unfavorable data, to facilitate collaborative problem-solving and enhance operational efficiency. Transparency is recognized as a valuable organizational asset that contributes to a firm's competitive advantage, aligning with the Resource-Based View (RBV) theory (Santharm & Ramanathan, 2022). In this context, accountants play a critical role in strengthening corporate value by providing timely and reliable disclosures. Transparent reporting allows organizations to adapt swiftly to dynamic business environments and regulatory requirements. Moreover, effective information disclosure is essential for enhancing decision-making processes, enabling financial statement users to interpret and evaluate financial data accurately (Avazzadehfath & Raiashekar, 2011).

Finally, information formality refers to an accountant's systematic application of integrated accounting information obtained from reliable sources, ensuring accuracy and standardization in financial reporting and decision-making. Accountants who adhere to organizational regulations must analyze work processes within established frameworks to maintain compliance and consistency (Thapayom, 2020). This structured approach is essential for developing financial models that align with industry standards, promoting comparability and reliability in financial statements. During periods of technological transformation, accountants must also assume the role of data integrators, effectively managing and adapting to changes in data utilization for decision-making. The ability to navigate and implement technological advancements in financial systems is critical for maintaining accuracy, efficiency, and strategic insight (Sutton, 2006).

The effectiveness of Accounting Information Systems (AIS) is also influenced by the personality traits and behaviors of accountants. Especially in the digital era, an accountant who integrates traditional accounting practices with advanced technological tools and systems (Maulidya et al., 2023) is called a "digital accountant." Therefore, it is essential for accountants to develop a deeper, more comprehensive understanding of the role that technology plays within the profession in the digital era. Additionally, Feghali et al. (2022) revealed that while the COVID-19 pandemic did not significantly alter accountants' behavior, their adaptation was influenced by the extent of their technological adoption. Key traits such as working under pressure, adaptability, ethical behavior, and decision-making efficiency are essential for accountants to navigate the challenges presented by digital transformation (Pietrzak & Wnuk-Pel, 2015). First is working under pressure, which requires using technology to demonstrate professionalism within a restricted period of time while effectively and efficiently managing negative feelings and behaviors (Johari et al., 2019; Djanegara et al., 2018). Second is adapting to change, as the workplace involves a methodical approach that leverages previous knowledge and efficiently employs accounting data (Djanegara et al., 2018; He, 2015). Third, ethical behavior refers to the attributes of a person who exemplifies competency, confidentiality, integrity, and credibility in enhancing the

job's scope (Novianty, 2019). Lastly, decision-making efficiency refers to the ability to use accounting information to facilitate accurate and rapid decisions (Laonamtha & Pongpanpattana, 2014). These traits enable accountants to effectively manage the pressures associated with their roles, particularly in high-pressure situations where quick, ethical, and accurate decision-making is critical (Johari et al., 2019; Djanegara et al., 2018). Furthermore, the ability to maintain ethical conduct while managing financial information is crucial in fostering trust and ensuring the reliability of financial statements (Eiya et al., 2013). Ethical behavior and confidentiality are fundamental to accountants' professional standards, as they ensure that financial information is handled with integrity and transparency (Novianty, 2019).

As businesses increasingly integrate technology into their operations, the role of the digital accountant has become more critical. A digital accountant must possess not only technical skills in using AIS but also the ability to adapt to technological changes, maintain ethical standards, and make rapid, effective decisions (Shanker et al., 2017; Williams, 2015). Pietrzak and Wnuk-Pel (2015) highlight that personality traits such as resilience, adaptability, and ethical conduct are crucial for accountants to thrive in an era of digital transformation. These traits, combined with the effective use of technology, allow accountants to navigate the complexities of modern financial systems while maintaining professionalism and ensuring the integrity of financial reports. The ongoing evolution of technology within the accounting profession underscores the need for accountants to be proactive in adopting new tools and systems. The successful integration of technology in accounting operations requires accountants to stay updated with evolving standards and regulations while managing the ethical implications of digital data handling (Busulwa & Evans, 2021; Anh-Tuan et al., 2022).

Based on the literature review, this study investigates the impact of behavior in using information accounting on the accountant's personality success. The scientific literature confirms that positive integrated accounting information has a significant advantage in the personality traits of a successful digital accountant. Thus, the study elaborates on the following hypotheses:

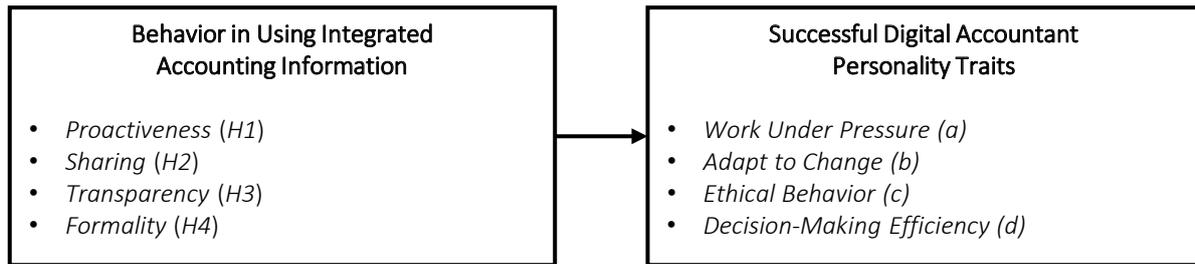


Figure 1. Research conceptual framework

H1a: Information proactiveness affects work under pressure.

H1b: Information proactiveness affects adapting to change.

H1c: Information proactiveness affects ethical behavior.

H1d: Information proactiveness affects decision-making efficiency.

H2a: Information sharing affects work under pressure.

H2b: Information sharing affects adapting to change.

H2c: Information sharing affects ethical behavior.

H2d: Information sharing affects decision-making efficiency.

H3a: Information transparency affects work under pressure.

H3b: Information transparency affects adapting to change.

H3c: Information transparency affects ethical behavior.

H3d: Information transparency affects decision-making efficiency.

H4a: Information formality affects work under pressure.

H4b: Information formality affects adapting to change.

H4c: Information formality affects ethical behavior.

H4d: Information formality affects decision-making efficiency.

Therefore, the conceptual framework of this study is to explore the behavior of using information accounting on the accountant's personality successfully, as shown in Figure 1.

2. RESEARCH METHODOLOGY

This study uses the quantitative analysis approach, and the quantitative research was conducted through questionnaires. This research has been approved for human research certification No. RMUTL-IRB 016/2023, which was approved by the Human Research Ethics Committee of Rajamangala University of Technology Lanna. Quantitative data were collected through questionnaires. In the first step, the participant information sheet was distributed for understanding of this research, and respondents were asked about their willingness to provide written research information on a consent form. After that, the research questionnaire was distributed with the research title, objectives, and boundaries. The primary data presented in this article were analyzed while maintaining confidentiality. This is an agreement with the participants to present secondary data.

2.1. Population and samples

The research examined a population and sample consisting of an accounting officer, an accounting manager, and an accounting director who served as key informants. A person knowledgeable about

accounting information is an accounting officer and one who can provide guidance on the subject is an accounting manager or director. The Stock Exchange of Thailand listed 672 firms in 2022, categorized into 8 groups: industrials, agro-food industry, financials, consumer products, services, property and construction, resources, and technology (Stock Exchange of Thailand, 2022). All 672 firms listed on the Stock Exchange of Thailand are samples of the study. Data were collected through a mail survey procedure using a questionnaire, obtaining 124 responses from 8 groups on the Stock Exchange of Thailand. 29 firms were obtained from the industrials group, 19 from the agro-food industry group, 17 from the financials group, 15 from the consumer products group, 15 from the services group, 11 from the property and construction group, 11 from the resources group, and 7 from the technology group. The effective response rate was approximately 18.45%.

2.2. Research instruments

Quantitative data were collected through questionnaires that measured the impact of behavior in using integrated information on successful digital accountant personality traits in the context of digital transformation. The researcher comprehensively analyzed concept resources, theories, and related research to include the objective content. This research has been conducted for human research certification No. RMUTL-IRB 016/2023. After that, a research questionnaire was distributed with the research title, objectives, and benefits inquiring respondents about their willingness to provide written research information, with assurance of confidentiality being addressed. Upon obtaining the data from the questionnaire, it was tested for content validity. Table 1 shows that factor loading values ranged from 0.831 to 0.944, which aligns with the findings of Hair et al. (2010). According to their research, a factor loading value beyond 0.4 indicates the presence of content validity. Furthermore, the confidence test was conducted using Cronbach's alpha coefficient. The range of confidence is within the range of 0.799-0.931 in Table 1, which corresponds to the findings of Nunnally and Bernstein (1994). According to their research, a confidence level above 0.7 indicates that the instrument is sufficiently dependable for further data analysis, including its usage in multi-

ple regression analysis. The objective is to forecast the behavior in using accounting information on the accountant's personality successfully.

2.3. Statistical examination of data

The Statistical Package for the Social Sciences (SPSS) was used to examine the raw data. The standard deviation was applied to assess the concentration and dispersion of responses to the study's items. The R^2 was used to determine the explanatory proportion of the independent variable's influence on the dependent variable. A multiple regression analysis was conducted to evaluate the model's suitability for examining the relationship between the independent variable (behavior in using accounting information) and the dependent variable (successful digital accountant personality traits).

Table 1. Reliability assessment

Variable	Cronbach's alpha	Factor analysis
Proactiveness	0.895	0.837-0.892
Sharing	0.902	0.907-0.919
Transparency	0.869	0.868-0.902
Formality	0.941	0.912-0.944
Work Under Pressure	0.816	0.831-0.871
Adapt to Change	0.859	0.849-0.899
Ethical Behavior	0.846	0.852-0.906
Decision-Making Efficiency	0.881	0.882-0.924

3. RESULTS AND DISCUSSION

3.1. Descriptive statistics

Table 2 presents the mean and standard deviations of the four dimensions of behavior when using integrated information, indicating a high mean of 4.5231. Table 2 displays the average responses to the four dimensions of behavior when using integrated information, ranging from 4.4740 to 4.5788. The first dimension, formality, had the highest average of 4.5788, a standard deviation of 0.5240, and a high degree of valuation. The second dimension, proactiveness, exhibited a mean score of 4.5513, a standard deviation of 0.5495, and a high level of valuation. The third factor is sharing, which has a mean score of 4.4881, a standard deviation of 0.5952, and a high valuation level. Lastly, there is

transparency, with a mean of 4.4740, a standard deviation of 0.5653, and a high degree of valuation.

Table 3 displays the mean and standard deviations of the four dimensions of the successful digital accountant personality traits, revealing a high mean of 4.4153. Table 3 shows that the average responses to the dimensions of successful digital accountant personality traits range from 4.3423 to 4.5225. First, with an average score of 4.5225, a standard deviation of 0.5196, and a high degree of valuation, ethical behavior was the most valued dimension. Second, their ability to adapt to change was highly valued, with a mean score of 4.4182, a standard deviation of 0.5196, and a high degree of valuation. Third, the decision-making efficiency has a mean of 4.3780, a standard deviation of 0.5633, and a high degree of valuation. Lastly, the work under pressure has a mean of 4.3423, a standard deviation of 0.5251, and a high degree of valuation.

Table 2. Means and standard deviations for all dimensions of behavior in using accounting information

Variable	Mean	Std. Deviation	Degree of Assessment
Proactiveness	4.5513	0.5495	High
Sharing	4.4881	0.5952	High
Transparency	4.4740	0.5653	High
Formality	4.5788	0.5240	High
Behavior in using integrated information	4.5231		High

Table 3. Means and standard deviations for all dimensions of successful digital accountant personality traits.

Variable	Mean	Std. Deviation	Degree of Assessment
Work Under Pressure	4.3423	0.5251	High
Adapt to Change	4.4182	0.5196	High
Ethical Behavior	4.5225	0.5196	High
Decision-Making Efficiency	4.3780	0.5633	High
Successful digital accountant personality traits	4.4153		High

3.2. Results and discussion

Table 4 illustrates the correlation of the behavior in using accounting information on the accountant's personality successfully. It was found that

each variable had a statistically significant correlation with a significance level of 0.05.

Table 5 presents the results of a multiple regression analysis that examines the direct effect of the behavior in using accounting information on the accountant's personality successfully, as measured by the test *H1a-d-H4a-d*. The independent variables include *X1*-Proactiveness, *X2*-Sharing, *X3*-Transparency, and *X4*-Formality, while the dependent variables include (a) work under pressure, (b) adapt to change, (c) ethical behavior, and (d) decision-making efficiency.

The independent variables are *X1* (proactivity), *X2* (sharing), *X3* (transparency), and *X4* (formality), and the dependent variable is working under pressure. The ANOVA test ($F = 12.494$, $p = 0.000$) showed that the model is statistically significant and explains 29.30% of the total variation. The regression model supports *H2a* ($\beta = 0.352$) and *H3a* ($\beta = 0.341$) in two out of the four dimensions of the behavior when using integrated accounting information.

Hypotheses *2a* and *3a* were accepted because the *t*-values were significant, which is less than the significance level of 0.05, for both the standardized and unstandardized coefficients formulas for the independent variable (sharing and transparency). This result emphasizes the need for effective information sharing, which is facilitated by adopting digital tools. These tools improve communication within teams, enhance decision-making efficiency, and reduce stress for accountants by providing timely and accurate information (Mosteanu & Faccia, 2020). Additionally, Panahifar et al. (2021) emphasize that work pressure, technological advancements, and organizational commitment play a crucial role in the effectiveness of information sharing, ultimately supporting better data gathering, decision-making, and operational improvements. Anh-Tuan et al. (2022) suggest that increasing pressure from stakeholders such as investors, customers, and regulatory bodies has made information disclosure essential for organizations. Overall, the combination of stakeholder pressure, technological integration, and organizational commitment strengthens the organization's ability to share and utilize information, fostering better decision-making and resilience.

Table 4. Analysis of the correlation between the behavior in successfully using information accounting and the accountant’s personality

Variable	Proactiveness	Sharing	Transparency	Formality	Work Under Pressure	Adapt to Change	Ethical Behavior	Decision-Making Efficiency
Proactiveness	1	–	–	–	–	–	–	–
Sharing	0.838**	1	–	–	–	–	–	–
	0.000		–	–	–	–	–	–
Transparency	0.765**	0.774**	1	–	–	–	–	–
	0.000	0.000		–	–	–	–	–
Formality	0.753**	0.759**	0.826**	1	–	–	–	–
	0.000	0.000	0.000		–	–	–	–
Work Under Pressure	0.440**	0.484**	0.477**	0.401**	1	–	–	–
	0.000	0.000	0.000	0.000		–	–	–
Adapt to Change	0.414**	0.504**	0.421**	0.400**	0.746**	1	–	–
	0.000	0.000	0.000	0.000	0.000		–	–
Ethical Behavior	0.547**	0.541**	0.525**	0.524**	0.668**	0.690**	1	–
	0.000	0.000	0.000	0.000	0.000	0.000		–
Decision-Making Efficiency	0.457**	0.476**	0.497**	0.358**	0.742**	0.746**	0.668**	1
	0.000	0.000	0.000	0.000	0.000	0.000	0.000	

Note: ** The statistical significance level is 0.05.

The multiple regression analysis was used to test hypotheses *H1b* to *H4b*. The results show that the combined use of behaviors in using integrated accounting information (*X1*-Proactiveness, *X2*-Sharing, *X3*-Transparency, *X4*-Formality) as independent variables, with adaptability to change as the dependent variable, accounts for 30.7% of the variation. Based on the model’s F-value (13.280) and its significance level ($p = 0.000$), one out of the four dimensions of behavior in using integrated accounting information was significant, supporting *H2b* ($\beta = 0.582$). The results indicate that the use of integrated accounting information, specifically sharing information, has a positive impact on the adaptability of effective digital accountants, influencing their behavior

positively. In other words, accountants should actively engage in information sharing to facilitate collaboration, knowledge exchange, and access to information. This enables accountants to verify information quickly and enhance work processes in response to environmental and technological changes. According to Jäger-Roschko and Petersen (2022), businesses gather and disseminate data to improve their operations and facilitate widespread participation in data circulation, minimizing the likelihood of data being improperly used (Mosteanu & Faccia, 2020). This finding is consistent with prior studies by Brekke et al. (2024), suggesting that exchanging information inside the organization leads to increased efficiency in operations. Furthermore, accountants

Table 5. Analysis of the behavior in successfully using accounting information on the accountant’s personality

Variable	Work Under Pressure	Adapt to Change	Ethical Behavior	Decision-Making Efficiency
Proactiveness	0.054	–0.010	0.205	0.111
	0.159	0.158	0.153	0.164
Sharing	0.352**	0.582***	0.194	0.264
	0.171	0.169	0.164	0.175
Transparency	0.341**	0.129	–0.016	0.334**
	0.159	0.157	0.153	0.163
Formality	–0.170	–0.132	0.270*	–0.159
	0.160	0.158	0.153	0.164

Note: * The statistical significance level is 0.10; ** The statistical significance level is 0.05; *** The statistical significance level is 0.01.

adjust themselves to changes that arise to guarantee the provision of dependable data (Klein & Todesco, 2021).

Multiple regression analysis was used to test hypotheses *H1c-H4c*. The independent variables were *X1-Proactiveness*, *X2-Sharing*, *X3-Transparency*, and *X4-Formality*, with ethical behavior as the dependent variable. The ANOVA test ($F = 15.833$, $p = 0.000$) indicated that the model was statistically significant and explained 34.8% of the total variation. One of the four dimensions of behavior in using integrated accounting information was significant in the regression model, supporting *H4c* ($\beta = 0.270$). Furthermore, the t-value was significant ($p < 0.10$). The results indicate that the formality of integrated accounting information has a positive effect on the personality traits of effective digital accountants in the context of organizational transformation, particularly with regard to ethical behavior. This suggests that using accounting information from reliable sources and presenting it in a standardized manner enhances the accuracy of accountants' conduct and fosters satisfaction among stakeholders. Moll and Yigitbasioglu (2019) state that accountants integrate technology into their work procedures to enhance data transparency and expedite the process. Consequently, the character of accountants is founded on professional ethics (Ogbonna & Ebimobewe, 2011).

Multiple regression analysis was used to test hypotheses *H1d* to *H4d*. The results indicate that the combined use of behaviors in using integrated accounting information (*X1-Proactiveness*, *X2-Sharing*, *X3-Transparency*, *X4-Formality*) as independent variables, with decision-making efficiency as the dependent variable, accounts for 25.6% of the variation (Adjusted R^2). Based on the model's F-value (10.567) and its significance level ($p = 0.000$), one out of the four dimensions of behavior in using integrated accounting information was significant, supporting *H3d* ($\beta = 0.334$). The findings suggest that accountants' conduct and the utilization of integrated accounting information to enhance information transparency positively affect the characteristics of proficient digital accountants, particularly in improving decision-making efficiency. Essentially, when accountants share knowledge to provide insights and a genuine understanding of a subject, it positively influences their behavior and enables better decision-making. This result aligns with the findings of Avazzadehfath and Raiashekar (2011), which suggest that including human resource accounting (HRA) data in financial statements might enhance decision-making by enabling investors to effectively utilize the published data for making informed judgments.

CONCLUSION, LIMITATIONS, AND FURTHER RESEARCH

This study aimed to investigate the behavior in successfully using accounting information on the accountant's personality. The study surveyed accounting employees from 124 companies listed on the Stock Exchange of Thailand. The results from multiple regression analysis highlight the significant impact of specific behaviors – proactiveness, sharing, transparency, and formality – on key traits such as the ability to work under pressure, adaptability to change, ethical behavior, and decision-making efficiency. Notably, information sharing and transparency emerged as key drivers for enhancing adaptability and work processes, while formality in information handling contributed to ethical behavior and decision-making efficiency.

The research underscores the importance of digital competencies and behavioral traits in enabling accountants to thrive in a technology-driven environment. By fostering a culture of proactiveness, transparency, and effective information sharing, organizations can support their accounting teams in navigating digital transformation successfully. This will ensure that accountants not only keep pace with technological advancements but also contribute to improved decision-making and operational efficiency. The study offers practical insights for businesses to integrate digital tools into accounting practices, ultimately enhancing their competitiveness and organizational effectiveness in a rapidly evolving digital landscape.

There are some limitations to the study. The data acquired from this study will be utilized to steer research into formulating suitable methodologies and tactics for accountants in firms undergoing digital transformation.

The contributions of this work are that research led to a significant discovery: when a company encourages information sharing across all departments, it enables accounting personnel to successfully adapt their work to meet the business's needs and goals that are achievable according to the Resource-Based View (RBV) theory. This theory states that an organization's resources are a combination of its abilities and resources. The ability to work is a crucial attribute, as the challenge of imitating and obtaining organizational information is unique. Workability is a rare and difficult attribute to imitate, and there is a dearth of readily available data on it. This depends on the unique context of each organization. Therefore, this unique capability can serve as an effective resource for a firm.

AUTHOR CONTRIBUTIONS

Conceptualization: Natnaree Thongdeepan, Puchabhorn Srichanapun.

Data curation: Natnaree Thongdeepan, Puchabhorn Srichanapun.

Formal analysis: Natnaree Thongdeepan, Puchabhorn Srichanapun.

Investigation: Natnaree Thongdeepan.

Methodology: Natnaree Thongdeepan, Puchabhorn Srichanapun.

Project administration: Natnaree Thongdeepan.

Resources: Natnaree Thongdeepan, Puchabhorn Srichanapun.

Supervision: Natnaree Thongdeepan.

Validation: Puchabhorn Srichanapun.

Visualization: Puchabhorn Srichanapun.

Writing – original draft: Natnaree Thongdeepan, Puchabhorn Srichanapun.

Writing – review & editing: Natnaree Thongdeepan, Puchabhorn Srichanapun.

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