

ATTITUDES TOWARDS ARTIFICIAL INTELLIGENCE IN HUMAN RESOURCES MANAGEMENT IN VIETNAM

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Abstract

This study examines attitudes toward AI adoption in Human Resource Management (HRM) in Vietnam, using a hierarchical framework that extends the Technology Acceptance Model. Analyzing data from 458 HR professionals, we investigate how technology acceptance factors, organizational enablers, and adoption barriers sequentially influence intentions to adopt AI. Our hierarchical analysis reveals these three levels explain 47.4%, 20.9%, and 7.3% of variance, respectively (75.7% total). In Vietnam's cultural context, perceived ease of use ($\beta = 0.20$) exerts a stronger influence than perceived usefulness ($\beta = 0.16$). AI knowledge and skills emerge as the strongest positive predictor ($\beta = 0.21$), while ethical concerns constitute the primary barrier ($\beta = -0.14$). Segmentation analysis reveals distinct patterns: small organizations prioritize utilitarian benefits while expressing ethical concerns; medium organizations emphasize implementation simplicity and worry about job displacement; large organizations balance multiple factors with particular concern for data privacy. These findings highlight the hierarchical nature of adoption factors in emerging economies and propose an implementation framework tailored to Vietnam's cultural environment.

Keywords: Attitudes, Artificial Intelligence, Human Resources Management

Introduction

The integration of Artificial Intelligence (AI) into Human Resource Management (HRM) represents a significant technological disruption transforming traditional HR practices globally. While AI adoption in HRM has gained considerable traction in developed economies, emerging markets like Vietnam present distinctive dynamics that influence technology acceptance and implementation. Vietnam's robust economic growth—averaging approximately 5.9% annually between 2011 and 2021 (World Bank, 2022)—a youthful, tech-savvy population, and government-led digital transformation initiatives create a fertile environment for technological innovation in business practices. However, Vietnam's collectivist culture, high-power distance, and moderate uncertainty avoidance (Hofstede Insights, 2024) are likely to influence how organizations approach AI adoption differently compared to Western contexts.

The urgency to understand AI adoption in Vietnamese HRM practices is driven by several factors. First, the global AI market in HR is projected to grow at a compound annual growth rate (CAGR) of around 30% through 2027 (MarketsandMarkets, 2023), creating competitive pressure for Vietnamese organizations to adapt or risk falling behind. Second, Vietnam's emerging position as a regional technology hub, driven by strong digital economy growth and a thriving startup ecosystem, has accelerated the need for organizations to modernize HR functions to attract and retain talent in an increasingly competitive labor market (PwC Vietnam, 2022). Third, the COVID-19 pandemic has accelerated digital transformation in Vietnamese businesses, with 65% reporting increased investment in HR technologies (PwC Vietnam, 2021).

Despite this growing importance, researchers have limited understanding of how HR professionals in emerging economies like Vietnam perceive AI adoption. Technology acceptance models developed in Western contexts may not fully capture the interplay of technological, organizational, and cultural factors in Vietnamese HRM practices. Additionally, existing research typically treats adoption factors at a single level, neglecting potential hierarchical relationships between categories of influences.

This study aims to develop and test a hierarchical framework for understanding AI adoption in HRM practices in Vietnam, examining how different layers of factors sequentially influence adoption intentions and how these relationships vary across different organizational contexts. Specifically, the research addresses the following questions: (1) How do core technology acceptance factors, organizational enablers, and adoption barriers hierarchically influence AI adoption intentions in Vietnamese HRM practices? (2) How does the relative importance of these factors vary across small, medium, and large organizations in Vietnam? (3) What role do Vietnam's unique cultural characteristics play in shaping AI adoption attitudes in HRM?

The proposed hierarchical framework organizes adoption factors into three sequential layers: (1) Core Technology Acceptance Factors: Perceived Usefulness (PU) and Perceived Ease of Use (PEOU); (2) Organizational Enablers: Organizational Readiness (OR), Top Management Support (TMS), Technological Infrastructure (TI), and AI Knowledge and Skills (AKS); and (3) Adoption Barriers: Perceived Risks (PR), Data Privacy and Security Concerns (DPSC), Job Displacement Concerns (JDC), and Ethical Concerns (EC). This hierarchical approach improves model explanatory power and provides practical guidance for sequential implementation strategies.

Literature review

The Technology Acceptance Model (TAM), developed by Davis (1989), provides a valuable framework for understanding user acceptance of new technologies. The TAM assumes that the intention to adopt a technology is primarily determined by its perceived usefulness and perceived ease of use. In the AI in HRM context, perceived usefulness refers to how HR professionals assess the ability of AI to improve HR processes, while perceived ease of use refers to the user-friendliness of AI interfaces and ease of implementation (Venkatesh & Davis, 2000).

The relationship between these key TAM constructs and adoption intentions has been widely studied, with most Western research indicating that perceived usefulness tends to exert a stronger influence than perceived ease of use (King & He, 2006). However, Mao and Palvia (2006) suggest that in collectivist cultures such as Vietnam, ease of use may play a more important role than in individualistic Western contexts. This cultural dimension could explain why HR managers in Vietnam might prioritize ease of implementation over potential benefits when evaluating AI technologies. Thus, we propose:

H1: Perceived usefulness positively influences AI adoption in HRM.

H2: Perceived ease of use positively influences AI adoption in HRM.

Beyond individual perceptions, organizational factors play crucial roles in AI adoption in HRM. These factors represent the organizational context within which technology adoption decisions occur and can significantly influence implementation success (Oliveira & Martins, 2010).

Table 1: Comparison between Traditional TAM and the Proposed Hierarchical Framework

Aspect	Traditional TAM (Davis, 1989)	Proposed Hierarchical Framework
Core Constructs	Perceived Usefulness (PU), Perceived Ease of Use (PEOU)	Layer 1: PU, PEOU
Additional Factors	External variables influence PU and PEOU	Layer 2: Organizational Enablers (OR, TMS, TI, AKS), Layer 3: Adoption Barriers (PR, DPSC, JDC, EC)
Process View	Linear process from perceptions to intention to adoption	Hierarchical process with sequential influence of different layers
Cultural Context	Developed in Western, individualist contexts	Adapted for collectivist, high power distance Vietnamese context
Relative Importance	Typically, PU > PEOU in Western studies	Expected PEOU > PU in Vietnamese context based on cultural dimensions
Organizational Context	Limited consideration of organizational factors	Explicit examination of organizational factors as separate layer
Barriers Consideration	Limited focus on adoption barriers	Dedicated layer examining specific adoption barriers
Segmentation	Often applied uniformly across organizations	Examines variation across small, medium, and large organizations

Source: Created by the author

Organizational readiness reflects preparedness for AI implementation (Iacovou et al., 1995). In Vietnam's hierarchical business environment, this factor provides the foundation for successful technology adoption. Therefore, we propose:

H3a: Organizational readiness positively influences the intention to adopt AI in HRM.

Top management support manifests through budget allocation and strategic prioritization (Liang et al., 2007). In Vietnam's high power distance culture, this factor is particularly influential in adoption decisions. Therefore, we propose:

H3b: Top management support positively influences the intention to adopt AI in HRM.

Technological infrastructure quality impacts implementation feasibility, with robust IT systems enabling easier AI integration (Zhu et al., 2006). Therefore, we propose:

H3c: Technological infrastructure quality positively influences the intention to adopt AI in HRM.

AI knowledge and skills determine an organization's AI utilization capability (Strohmeier & Piazza, 2015). AI systems require specialized expertise, and skills availability can significantly influence adoption decisions, especially in Vietnam where technical expertise varies across organizations. Therefore, we propose:

H3d: AI knowledge and skills positively influence the intention to adopt AI in HRM.

While organizational factors may facilitate AI adoption, several barriers potentially hinder implementation, particularly in emerging economies like Vietnam.

Perceived risks include concerns about reliability and workflow disruptions (Featherman & Pavlou, 2003). Given Vietnam's uncertainty avoidance tendencies, these risks likely impact adoption intentions. Therefore, we propose:

H4a: Perceived risks negatively influence the intention to adopt AI in HRM.

Data privacy and security concerns are paramount in AI adoption, particularly given Vietnam's evolving data protection regulations (Smith et al., 1996). As AI systems in HRM process sensitive employee information, concerns about data security may significantly impact adoption intentions. Therefore, we propose:

H4b: Data privacy and security concerns negatively influence the intention to adopt AI in HRM.

AI's automation capabilities raise job security concerns (Brougham & Haar, 2018). In Vietnam, where economic security is highly valued, HR professionals who perceive job threats may resist AI adoption. Therefore, we propose:

H4c: Job displacement concerns negatively influence the intention to adopt AI in HRM.

Ethical considerations may particularly resonate in Vietnam's collectivist culture, which emphasizes community harmony (Tursunbayeva et al., 2018). Concerns about algorithmic fairness and biases likely influence adoption intentions. Therefore, we propose:

H4d: Ethical concerns negatively influence the intention to adopt AI in HRM.

Based on the theoretical understanding developed above, we propose a hierarchical framework for understanding AI adoption in Vietnamese HRM practices. This framework organizes adoption factors into three sequential layers: (1) Core Technology Acceptance Factors: Perceived Usefulness (PU) and Perceived Ease of Use (PEOU); (2) Organizational Enablers: Organizational Readiness (OR), Top Management Support (TMS), Technological Infrastructure (TI), and AI Knowledge and Skills (AKS); and (3) Adoption Barriers: Perceived Risks (PR), Data Privacy and Security Concerns (DPSC), Job Displacement Concerns (JDC), and Ethical Concerns (EC).



Figure 1 Conceptual Framework

This framework addresses limitations of previous models by incorporating sequential adoption factors and context-specific conditions for Vietnam.

Research method

A quantitative approach was employed to validate relationships between variables related to AI adoption in HRM. The study focused on HR professionals in Vietnam's major cities (Hanoi, Ho Chi Minh City, and Da Nang), where businesses more likely to adopt AI are concentrated (PwC Vietnam, 2021).

This study specifically addresses three research questions developed in the Introduction: (1) How do core technology acceptance factors, organizational enablers, and adoption barriers hierarchically influence AI adoption intentions in Vietnamese HRM practices? (2) How does the relative importance of these factors vary across small, medium, and large organizations in Vietnam? (3) What role do Vietnam's unique cultural characteristics play in shaping AI adoption attitudes in HRM?

This study received approval from the Human Research Ethics Committee of Stamford International University (approval code: STIU-HREC126/2024) in November 2024, prior to data collection. The research adhered to the ethical principles of the Belmont Report, ensuring respect for persons, beneficence, and justice. All participants provided informed consent and were assured anonymity and confidentiality.

The population for this study comprises HR professionals working in organizations operating in Vietnam, with particular focus on those in Hanoi, Ho Chi Minh City, and Da Nang.

Sample size calculation was based on the formula for unknown population size: $n = (Z^2PQ)/e^2$, where $Z=1.96$ (95% confidence interval), $p=0.5$, $Q=0.5$, and $e=0.05$. The required

sample size was calculated as 384.16. Following Burns et al. (2017), a sample size of 400 was set as the minimum target. The study ultimately collected 458 valid responses, exceeding the minimum requirement.

The study employed non-probability sampling (convenience and purposive techniques) with bias mitigation strategies including demographic monitoring, eligibility screening, and a large sample size. Data was collected from December 2024 to January 2025 via professional networks.

The questionnaire was developed based on established scales from previous research on technology acceptance and AI adoption. All measurement items were adapted from established scales with proven reliability and validity. All variables except demographics were measured using a six-point Likert scale, ranging from 1 (strongly disagree) to 6 (strongly agree), eliminating the neutral middle point to encourage definitive responses. The questionnaire underwent careful translation to ensure linguistic and conceptual equivalence between the English and Vietnamese versions.

Table 2 Respondent characteristics

		n	%
Age	18-25	64	14.0
	26-35	131	28.6
	36-45	191	41.7
	46-55	69	15.1
	>=56	3	0.7
Gender	Male	143	31.2
	Female	315	68.8
Current HR position	HR Assistant/Coordinator	17	3.7
	HR Specialist/Generalist	192	41.9
	HR Manager	174	38.0
	HR Director	75	16.4
Years of experience in HR	Less than 2 years	58	12.7
	2-5 years	106	23.1
	6-10 years	98	21.4
	More than 10 years	196	42.8
Organization size	Small (less than 50 employees)	123	26.9
	Medium (50-249 employees)	108	23.6
	Large (250 or more employees)	227	49.6

Source: Created by the author

Table 3 Measurement scale

Construct	Source
Perceived Usefulness (PU)	Davis (1989); Venkatesh & Davis (2000)
Perceived Ease of Use (PEOU)	Davis (1989); Venkatesh & Davis (2000)
Organizational Readiness (OR)	Iacovou et al. (1995); Oliveira & Martins (2010)
Top Management Support (TMS)	Liang et al. (2007)
Technological Infrastructure (TI)	Zhu et al. (2006)
AI Knowledge and Skills (AKS)	Tambe et al. (2019)
Perceived Risks (PR)	Featherman & Pavlou (2003)
Data Privacy and Security Concerns (DPSC)	Smith et al. (1996)
Job Displacement Concerns (JDC)	Brougham & Haar (2018)
Ethical Concerns (EC)	Tambe et al. (2019)
Intention to Adopt AI in HRM (IAI)	Davis (1989); Venkatesh & Davis (2003)

Source: Created by the author

Data analysis was conducted using SPSS version 26 through four main stages: descriptive statistics to analyze respondent characteristics, scale reliability assessment using Cronbach's alpha, exploratory factor analysis to examine construct validity, and hierarchical regression analysis to test the proposed framework and examine variations across organizational sizes.

Research result

HR professionals reported moderate to high levels of perceived usefulness ($M = 4.84$, $SD = 1.08$) and perceived ease of use ($M = 4.39$, $SD = 1.11$). Similar levels were observed for organizational enablers: readiness ($M = 4.16$, $SD = 1.22$), management support ($M = 4.27$, $SD = 1.26$), technological infrastructure ($M = 4.19$, $SD = 1.23$), and AI knowledge/skills ($M = 4.08$, $SD = 1.24$). Adoption barriers showed notably lower mean values: perceived risks ($M = 2.75$, $SD = 1.36$), privacy concerns ($M = 2.72$, $SD = 1.33$), job displacement concerns ($M = 3.01$, $SD = 1.42$), and ethical concerns ($M = 2.81$, $SD = 1.31$).

The correlation analysis revealed significant relationships among all variables. The dependent variable, intention to adopt AI in HRM, demonstrated strong positive correlations with perceived usefulness ($r = 0.51$, $p < .001$), perceived ease of use ($r = 0.64$, $p < .001$), and AI knowledge and skills ($r = 0.69$, $p < .001$). Conversely, intention to adopt AI showed strong

negative correlations with adoption barriers, including perceived risks ($r = -0.55$, $p < .001$), data privacy and security concerns ($r = -0.54$, $p < .001$), job displacement concerns ($r = -0.52$, $p < .001$), and ethical concerns ($r = -0.54$, $p < .001$).

Table 4 Descriptive Statistics and Correlations

Variables	Mean	SD	Key Correlations with IAI
IAI	4.37	1.04	1.00
PU	4.84	1.08	0.51***
PEOU	4.39	1.11	0.64***
OR	4.16	1.22	0.58***
TMS	4.27	1.26	0.59***
TI	4.19	1.23	0.52***
AKS	4.08	1.24	0.69***
PR	2.75	1.36	-0.55***
DPSC	2.72	1.33	-0.54***
JDC	3.01	1.42	-0.52***
EC	2.81	1.31	-0.54***

Note: IAI = Intention to Adopt AI in HRM; *** $p < .001$.

The reliability analysis confirmed strong internal consistency for all measurement scales. Cronbach's alpha values ranged from 0.81 to 0.94, exceeding the recommended threshold of 0.70 (Churchill, 1979). Perceived usefulness ($\alpha = 0.94$), perceived ease of use ($\alpha = 0.94$), and AI knowledge and skills ($\alpha = 0.94$) demonstrated the highest reliability, while data privacy and security concerns ($\alpha = 0.81$) showed the lowest, though still acceptable, reliability.

Table 5 Scale Reliability Analysis

Construct	Cronbach's Alpha	Corrected Item – Total Correlation Range	Construct	Cronbach's Alpha	Corrected Item – Total Correlation Range
PU	0.94	0.84-0.90	PR	0.84	0.69-0.73
PEOU	0.94	0.87-0.88	DPSC	0.81	0.61-0.70
OR	0.93	0.80-0.89	JDC	0.84	0.66-0.72
TMS	0.94	0.84-0.89	EC	0.83	0.68-0.70
TI	0.93	0.76-0.90	IAI	0.92	0.77-0.85
AKS	0.94	0.83-0.90			

Source: Created by the author

Exploratory factor analysis confirmed construct validity. The Kaiser-Meyer-Olkin measure (0.89) and Bartlett's Test of Sphericity ($p < .001$) confirmed data suitability. The EFA extracted ten distinct factors with eigenvalues > 1 , collectively explaining 83.85% of the total variance. All items loaded strongly on their respective factors (ranging from 0.66 to 0.90).

Hierarchical regression analysis was conducted to test the proposed framework. Model 1 (core TAM factors) explained 47.4% of the variance in AI adoption intentions ($R^2 = 0.47$, $F = 205.06$, $p < .001$). Model 2 added organizational enablers, increasing explained variance to 68.3% ($\Delta R^2 = 0.21$, $p < .001$). Model 3 incorporated adoption barriers, further increasing explained variance to 75.7% ($\Delta R^2 = 0.07$, $p < .001$).

Table 6 Hierarchical Regression Analysis Results

Variables	Model 1 (TAM)	Model 2 (+Organizational)	Model 3 (Full)
TAM Factors			
PU	0.28***	0.16***	0.16***
PEOU	0.52***	0.25***	0.20***
Organizational Enablers			
OR		0.17***	0.14***
TMS		0.15***	0.09***
TI		0.05	0.07*
AKS		0.33***	0.21***
Adoption Barriers			
PR			-0.11***
DPSC			-0.11***
JDC			-0.07*
EC			-0.14***
Model Statistic			
R^2	0.47	0.68	0.76
ΔR^2	-	0.21***	0.07***
F	205.06***	162.19***	138.94***

Note: Standardized beta coefficients reported. * $p < .05$, ** $p < .01$, *** $p < .001$.

Segmentation analysis by organization size revealed distinct adoption patterns. In small organizations ($n=123$), perceived usefulness ($\beta = 0.22$) and AI knowledge and skills ($\beta = 0.27$) were the strongest positive predictors, with ethical concerns ($\beta = -0.26$) as the primary barrier. In medium organizations ($n=108$), perceived ease of use ($\beta = 0.32$) was the strongest predictor, with job displacement concerns ($\beta = -0.18$) as the main concern. In large

organizations ($n=227$), perceived ease of use ($\beta = 0.26$), AI knowledge and skills ($\beta = 0.22$), and organizational readiness ($\beta = 0.20$) were significant predictors, with ethical concerns ($\beta = -0.13$) and data privacy concerns ($\beta = -0.12$) as the principal barriers.

Table 7 Hierarchical Regression Results by Organization Size

Variables	Small Organizations ($n=123$)	Medium Organizations ($n=108$)	Large Organizations ($n=227$)
TAM Factors			
PU	0.22***	0.18**	0.11**
PEOU	-0.02	0.32***	0.26***
Organizational Enablers			
OR	-0.14*	0.11	0.20***
TMS	0.18**	0.02	0.07
TI	0.19**	-0.05	0.12**
AKS	0.27**	0.17*	0.22***
Adoption Barriers			
PR	-0.12	-0.10	-0.12**
DPSC	-0.10	-0.05	-0.12**
JDC	-0.06	-0.18*	-0.03
EC	-0.26**	-0.03	-0.13**
Model Statistic			
R^2	0.82	0.87	0.72
R^2 (Model 1 - TAM only)	0.25	0.73	0.43
ΔR^2 (Model 2 - Organizational)	0.42***	0.09***	0.24***
ΔR^2 (Model 3 - Barriers)	0.15***	0.05***	0.06***
F	50.57***	62.82***	54.62***

Note: Standardized beta coefficients from the full model (Model 3) are reported. * $p < .05$, ** $p < .01$, *** $p < .001$

All hypotheses were supported by the data, confirming the validity of our proposed hierarchical framework.

Discussion

The results support our proposed hierarchical framework of AI adoption in HRM practices in Vietnam. The hierarchical regression analysis demonstrated that different layers of factors sequentially influence AI adoption intentions, with core TAM variables explaining

47.4% of variance, organizational enablers adding 20.9%, and adoption barriers contributing an additional 7.3%, for a total explained variance of 75.7%.

A key finding is the stronger influence of perceived ease of use ($\beta = 0.20$) compared to perceived usefulness ($\beta = 0.16$) on adoption intentions. This diverges from traditional TAM studies in Western contexts where usefulness typically dominates (Venkatesh & Davis, 2000; King & He, 2006) but aligns with Mao and Palvia's (2006) research on collectivist cultures. Vietnamese HR professionals appear to value systems that are straightforward to implement over those offering greater benefits but requiring complex implementation.

AI knowledge and skills emerged as the strongest positive predictor ($\beta = 0.21$) of adoption intentions, underscoring the importance of organizational learning capacity in AI adoption. This extends Strohmeier and Piazza's (2015) observations that AI technologies in HRM require specialized knowledge, with our findings demonstrating that in the Vietnamese context, this factor outweighs even core TAM constructs in influencing adoption intentions.

The segmentation analysis revealed distinct adoption patterns across organizational sizes. Small organizations prioritized perceived usefulness ($\beta = 0.22$) while finding perceived ease of use non-significant, suggesting their focus on utilitarian value due to resource constraints. The negative relationship between organizational readiness and adoption intentions ($\beta = -0.14$) in small organizations might indicate that as small organizations become more aware of their readiness gaps, they develop more cautious attitudes toward AI adoption. Medium-sized organizations demonstrated the strongest influence of perceived ease of use ($\beta = 0.32$), suggesting implementation complexity is a primary concern for these organizations. Large organizations exhibited a more balanced pattern, with multiple factors showing significant relationships with adoption intentions, suggesting a more comprehensive approach to AI adoption decisions.

These findings reflect Vietnam's unique cultural context. The stronger influence of perceived ease of use over perceived usefulness may be partially explained by Vietnam's high uncertainty avoidance tendencies (Hofstede Insights, 2024), where individuals typically prefer clearly structured systems that minimize ambiguity. Additionally, the significant influence of ethical concerns ($\beta = -0.14$) as the strongest negative predictor aligns with Vietnam's collectivist values, which emphasize group harmony and social responsibility.

Based on these insights, we propose a practical stage-based implementation framework for organizations implementing AI in Vietnamese HRM practices:

Stage 1: Core Acceptance - Organizations should develop concrete use cases with tangible benefits, intuitive interfaces, Vietnamese language support, and simplified workflows aligned with existing processes.

Stage 2: Organizational Enablers - Organizations should invest in AI training programs integrating technical and ethical dimensions and engage senior leaders with presentations that align with Vietnamese high-power distance cultural values.

Stage 3: Addressing Barriers - Organizations should develop transparent AI governance frameworks addressing algorithmic bias, establish human oversight protocols, and create escalation paths for ethical concerns. This implementation approach should be tailored to organizational size. Small organizations should focus on demonstrating clear utilitarian value and return on investment for specific HR functions. Medium organizations should prioritize user-friendly systems with minimal implementation complexity and address job displacement concerns. Large organizations should develop formal AI governance structures with robust data privacy frameworks and create centers of excellence to build and disseminate AI expertise across the organization.

Conclusion

This study investigated attitudes towards AI adoption in HRM practices in Vietnam, using a hierarchical framework that extends the Technology Acceptance Model. Our findings revealed that while core TAM variables form the foundation of adoption intentions, organizational enablers and barriers to AI adoption significantly enhance our understanding of AI adoption in Vietnamese HRM contexts. AI knowledge and skills emerged as the strongest positive predictor, followed by perceived ease of use, perceived usefulness, and organizational readiness. Among barriers to AI adoption, ethical concerns demonstrated the strongest negative influence. The segmentation analysis revealed different patterns of acceptance across different firm sizes, highlighting the importance of organizational context in technology adoption.

This study addresses several important research gaps. First, it extends technology acceptance theory by examining AI adoption in an emerging economic context, where cultural and organizational dynamics differ significantly from Western settings. Second, it introduces a hierarchical framework that acknowledges the sequential nature of adoption factors, moving beyond traditional single-level technology acceptance models. Third, it empirically demonstrates how adoption patterns vary across different organizational sizes, addressing the gap in understanding contextual influences on technology adoption in HRM practices.

For policymakers and educational institutions in Vietnam, our findings suggest several policy directions: develop national AI literacy programs targeting HR professionals; establish industry-academic partnerships to create specialized AI in HRM certification programs; create regulatory frameworks addressing ethical concerns in AI-driven HR decisions; and provide tax incentives for small and medium enterprises investing in AI technologies.

For organizations considering AI adoption in HRM practices, our findings suggest differentiated strategies based on organizational size: small organizations should focus on demonstrating clear ROI and utilitarian value; medium organizations should prioritize user-friendly systems with minimal implementation complexity; large organizations should develop comprehensive governance frameworks addressing multiple factors, particularly data privacy and ethical concerns; and all organizations should invest significantly in AI knowledge and skills development.

Despite its contributions, this study has limitations. The cross-sectional design cannot capture how adoption attitudes evolve over time. Additionally, the study primarily sampled HR professionals from major urban centers (Hanoi, Ho Chi Minh City, and Da Nang), which may limit the generalizability of the findings to more rural or less digitally developed regions of Vietnam. Organizations outside major cities may face different infrastructural challenges, organizational cultures, and resource constraints that could influence AI adoption differently. Future research could extend to rural areas of Vietnam, examine the relationship between intentions and implementation behaviors, and more explicitly measure cultural dimensions at the individual level.

As AI technologies continue to transform HRM practices globally, it becomes increasingly important to understand the factors that influence their adoption in different cultural and organizational contexts. This study contributes to this understanding by developing and testing a hierarchical framework for AI adoption in Vietnamese HRM practices. By identifying how the factors for AI adoption vary across organizational contexts, this study provides valuable insights for developing tailored implementation strategies that consider the unique characteristics and needs of organizations of different sizes.

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