http://dx.doi.org/10.18623/rvd.v23.n3.4525

MAINTAINING AUDIT HUMAN RESOURCES IN DOMESTIC INDEPENDENT AUDITING FIRMS

MANUTENÇÃO DE RECURSOS HUMANOS DE AUDITORIA EM EMPRESAS DE AUDITORIA INDEPENDENTES NACIONAIS

Article received on: 8/29/2025
Article accepted on: 11/28/2025

Doan Tat Thanh*
*University of Labour and Social Affairs, Hanoi, Vietnam
thanhdt@ulsa.edu.vn

Nguyen Tien Thanh**
**Hanoi University of Business and Technology, Hanoi, Vietnam
nguyenthanhhubt@gmail.com

Nguyen Ngoc Lan***
***Hanoi Metropolitan University, Hanoi, Vietnam
Orcid: https://orcid.org/0000-0001-6324-6161
nnlan@daihocthudo.edu.vn

Le Van Luyen****
******Banking Academy of Vietnam, Hanoi, Vietnam
Orcid: https://orcid.org/0009-0007-6684-5232
luyenlv@hvnh.edu.vn

Le The Anh*****
*******Dai Nam University, Vietnam, Hanoi, Vietnam
letheanh165@gmail.com

The authors declare that there is no conflict of interest

Abstract
This study was conducted to identify, evaluate and measure the attributes of maintaining audit human resources in domestic independent auditing firms in Hanoi City. Based on a literature review and the results of some interviews, 350 questionnaires were sent to auditors in domestic independent auditing firms in Hanoi City and were collected in 2 months. However, only 302 questionnaires were satisfactory and included in the analysis. The results of descriptive statistics, Cronbach's Alpha analysis, and EFA analysis have identified and measured eight attributes of maintaining audit human resources that affect auditors in domestic independent auditing firms in Hanoi City. Based on the findings, some recommendations are given for auditors and domestic independent auditing firms in Hanoi City to improve the maintenance of audit human resources. The research has brought practical significance to administrators in domestic independent auditing firms, who need solutions

Resumo
Este estudo foi conduzido para identificar, avaliar e mensurar os atributos da gestão de recursos humanos em auditoria em firmas de auditoria independentes na cidade de Hanói. Com base em uma revisão da literatura e nos resultados de algumas entrevistas, 350 questionários foram enviados a auditores de firmas de auditoria independentes na cidade de Hanói e coletados em 2 meses. No entanto, apenas 302 questionários foram considerados satisfatórios e incluídos na análise. Os resultados das estatísticas descritivas, da análise do Alfa de Cronbach e da análise fatorial exploratória (AFE) identificaram e mensuraram oito atributos da gestão de recursos humanos em auditoria que afetam os auditores em firmas de auditoria independentes na cidade de Hanói. Com base nas descobertas, algumas recomendações são apresentadas para auditores e firmas de auditoria independentes na cidade de Hanói visando aprimorar a gestão de recursos humanos em auditoria. A pesquisa traz relevância prática para administradores de

Este trabalho está licenciado sob uma licença Creative Commons

and policies for improving auditors' performance.

Keywords: Maintenance of Human Resources. Auditing. Labor Economics. Human Resource Management. Accounting. Employment Law. Labor Law.

firmas de auditoria independentes, que necessitam de soluções e políticas para melhorar o desempenho dos auditores.

Palavras-chave: *Gestão de Recursos Humanos. Auditoria. Economia do Trabalho. Gestão de Recursos Humanos. Contabilidade. Direito do Trabalho. Legislação Trabalhista.*

1 INTRODUCTION

As one of the developing countries, Vietnam is expected to become a convergence point in the global production chain of many corporations in the future, when the customers of auditing firms will increase. In particular, Vietnam has a young, abundant human resource with a good foundation in mathematical thinking and a highly qualified human resource that is constantly increasing. Therefore, in order to promote this strength and meet the labor market in the coming time, Vietnam needs to maintain and develop high-quality human resources in general, and auditing human resources in particular, to meet this requirement.

Vietnam's market for accounting and auditing services has essentially grown over the years in accordance with all standards, both in terms of operational scale and service quality. This has helped to improve the quality, make it healthier, and increase the visibility and transparency of the financial and economic activities of all businesses and organizations in the country.

By December 2020, Vietnam had 204 auditing firms, 10 of which were businesses with foreign invested capital, and the rest were run with 100% domestic capital (Le, 2022). Therefore, customers' demands are on the rise, and they have more opportunities to choose among various services but fewer constraints on the auditing service providers. Besides retaining current customers and attracting prospective ones, independent auditing firms seek sustainable competition. Being aware of auditors' roles, auditing firms have been striving to bring satisfaction, thereby securing maintenance of audit human resources.

Nguyen & Bryant (2004) assert that firms need formal HR practices to meet government regulations and remain competitive. Attracting good employees for long-

term employment and meeting the requirements of foreign customers come with systematic and effective HR practices. Such practices make firms more transparent and, therefore, more attractive to potential employees.

Retaining effective employees is one of the top concerns of human resource professionals. From a systems perspective, it is more effective to retain a quality employee than to recruit, train and orient a replacement employee of the same quality (Huang et al., 2006). In addition, job satisfaction is the most important antecedent variable to directly predict employee retention in the organization (Ye et al., 2005).

According to Noori and Wazir (2024), one of an organization's most important resources, human capital is essential to reaching strategic objectives and maintaining long-term productivity. The upkeep of human resources has become essential in the modern world, where organizational competitiveness has significantly expanded.

The 2013 Employment Law addresses many aspects related to vocational training, skills enhancement, and workforce development, which are key factors in retaining auditing personnel. The law emphasizes the role of the national vocational skills assessment system, ensuring auditors have a transparent career path that meets the competency standards required by the high-quality labor market. Policies on unemployment insurance and retraining support when changing jobs provide auditors with greater job security, especially in the context of increasing competition and work pressure. The Employment Law also promotes linkages between businesses, training institutions, and the government, contributing to the formation of a high-quality auditing workforce and mitigating the shortage of skilled personnel.

Godard (2002) and Botero et al. (2004) argue that governments in all countries, albeit to varying degrees, are key actors in shaping human resource policies and practices. Therefore, domestic enterprises in general and domestic independent auditing firms in particular need to formalize their human resource policies to meet the requirements of the government. And human resource maintenance is one of those policies.

2 LITERATURE REVIEW

Rodwell et al. (1998) found that employees' perceptions of teamwork, communication, employee job satisfaction, commitment and stress significantly predicted

self-rated performance. It suggests the role of communication as one in enhancing teamwork, job satisfaction, commitment and retention of human resources.

Roark (2008) believes that maintaining human resources is the organization's creation of an environment that makes employees excited and enthusiastic and want to work or see the work they are doing at the organization as an indispensable part of life at the organization.

Das & Baruah (2013) asserted that human resource retention is a process that takes place in an organization in which employees are encouraged to stay in the organization to work for the longest possible period of time.

Understanding and leveraging employee experience is one of the topics of interest to organizations because positive employee experience affects employee engagement and loyalty to the organization (Yildiz et al., 2020).

According to Huynh and Nguyen (2021), human resource maintenance is an activity that focuses on maintaining and effectively using human resources in an enterprise, specifically stimulating and motivating related policies and activities to encourage and motivate employees in the enterprise to work enthusiastically and wholeheartedly, with a sense of responsibility, and to complete work with high productivity. Maintaining human resources in the enterprise creates long-term commitment and ensures a stable workforce that is easy to manage and control. Helps reduce employee turnover costs. Meets the immediate needs and long-term development goals of the enterprise. Maintaining the staff brings benefits to employees both materially and spiritually. The authors have built a scale for maintaining human resources, including 4 observed variables.

Nguyen and Uong (2024) asserted that human resource retention is the process of organizations finding the most effective methods to prevent employees from leaving the organization for the longest period of time or to retain employees to serve long-term development goals. The authors have built a scale to measure the retention of human resources at the grassroots level in suburban districts of Hanoi, including 8 scales: DT1, DT2, DT3, DT4, DT5, DT6, DT7 and DT8.

The significance and urgency of preserving human resources are explained by Noori and Wazir (2024). According to this study, successful tactics like workforce diversity management, reward schemes, and personal development programs have been

proposed as ways to preserve human resources. Additionally, companies that take the upkeep of their human resources seriously will not only have a competitive edge but also have a higher chance of accomplishing their long-term objectives.

Inheriting the results of the above studies, in this study, the research team approaches maintaining audit human resources in independent audit firms with 8 scales (see Table 1).

Table 1: Scale of maintaining audit human resources in independent audit firms

Code	Description	Source
MHR1	I was provided with all the tools I needed to do the task.	We propose and expert opinions
MHR2	I was offered the chance to advance in my profession.	
MHR3	I'm grateful for what I've contributed.	
MHR4	I receive fast compensation for a job well done.	
MHR5	The company respects me.	
MHR6	The firm provided me with assistance and sharing.	
MHR7	In the process of working, I get respect and credibility.	
MHR8	I think the position is secure and ideal.	

Source: Author's synthesis

3 METHODOLOGY

The subjects of this study are auditors working in independent auditing firms located in Hanoi, Vietnam.

Qualitative research methodology: We used a qualitative research methodology based on some in-depth interviews with 5 lecturers with extensive experiences in managing human resources and auditing at the National Economics University and Hanoi University of Industry. They are the two leading universities in Vietnam in training human resource management and auditing. At the same time, we interviewed 5 experts working as heads of the human resources department in domestic independent auditing firms in Hanoi city. The contents of the interviews focus on the subject of maintaining audit human resources.

Quantitative research methodology: We have designed a questionnaire consisting of eight variables with a 5-point Likert scale from 1 “Strongly disagree” to 5 “Strongly agree.” The method of data collection was accomplished through the survey, and subjects were auditors working in independent auditing firms located in Hanoi. We sent 350 questionnaires and received the feedback of 320. Time to complete is two months. There

were 302 questionnaires with full information for data entry and analysis; the size of this sample was consistent with the study of Hair et al. (1988): the research sample must be at least 5 times the total number of indicators in the scales. The questionnaire of this study includes 8 indicators; therefore, the minimum sample size to achieve is 8 * 5 = 40 observations. After collecting 302 questionnaires, we cleaned the data and coded the necessary information in the questionnaires. We inputted the data, and we used SPSS software to analyze the data.

4 RESULTS

4.1 Descriptive statistics

Information on descriptive statistics results is presented in Table 2 as follows:

Table 2: Descriptive statistics explaining the maintaining audit human resources in domestic independent auditing firms

						Skewness		Kurtosis	
Code	**N**	**Min**	**Max**	**Mean**	**Std. Deviation**	**Statistic**	**Std. Error**	**Statistic**	**Std. Error**
MHR1	302	1.0	5.0	3.861	.8276	-1.293	.140	2.822	.280
MHR2	302	1.0	5.0	3.325	.8669	-.465	.140	.146	.280
MHR3	302	1.0	5.0	3.705	.8044	-.919	.140	1.702	.280
MHR4	302	1.0	5.0	3.662	.9842	-.586	.140	-.021	.280
MHR5	302	1.0	5.0	3.457	.8759	-.913	.140	.509	.280
MHR6	302	1.0	5.0	3.523	.9174	-.679	.140	.288	.280
MHR7	302	1.0	5.0	3.331	.8449	-.524	.140	.003	.280
MHR8	302	1.0	5.0	3.404	.8247	-1.014	.140	.723	.280
Valid N (listwise)	**302**			**3.534**					

Source: Author's synthesis and from SPSS software

The statistical results from Table 2 show that the survey subjects agree with the variable that maintaining audit human resources in domestic independent auditing firms includes 8 component attributes as above, which is average, with an average value of 3.534 compared to the highest level of the 5-point Likert scale. All 8 attributes are rated at an average level of 3.325 or higher.

MHR1 – I am provided with all the necessary resources to complete my work (Mean = 3.861)

This variable has the highest average value, indicating that employees feel the company provides the necessary resources, conditions, and support to complete their tasks. The strongly negative skewness (-1.293) shows that the majority of respondents rated satisfaction as high, while kurtosis (2.822) indicates a fairly sharp distribution, concentrated at the positive rating level. This implies that the facilities, equipment, and work support in domestic audit firms are relatively good, which is an important foundation for retaining personnel.

MHR2 – I am given opportunities for career development (Mean = 3.325)

The lowest value in the group indicates that employees perceive opportunities for career advancement, training, and development as not yet clearly defined. Skewness (-0.465) and kurtosis (0.146) show a relatively balanced distribution, without too many extreme assessments. This signals that domestic audit firms need to improve their career development framework if they want to retain and attract high-quality personnel.

MHR3 – I am recognized for all my contributions (Mean = 3.705)

The relatively high average indicates that employees generally feel recognized and appreciated for their contributions. Negative skewness (-0.919) shows that the majority of employees have a positive rating. However, kurtosis (1.702) indicates a high level of focus on evaluation, reflecting employees' expectations of fairness in performance reviews.

MHR4 – I receive timely rewards (Mean = 3.662)

This value is relatively high, but the large standard deviation (0.984) indicates inconsistency among businesses: some implement reward policies well, while others have inconsistent reward practices. This implies the need to build a clearer performance-based reward system.

MHR5 – I receive respect at the company (Mean = 3.457)

The result is fairly good, reflecting a positive organizational culture. The negative skewness (-0.913) indicates that many employees value respect, but not to a very high degree, meaning that the culture of respect still varies among domestic audit firms.

MHR6 – I received help and support (Mean = 3.523)

The mean and standard deviation indicate that employees experienced a moderate to good level of support. This relates to teamwork, mentoring, and coaching, which are

crucial in the auditing industry. The less-than-outstanding rating suggests a need for increased internal training, experience sharing, and support during peak seasons.

MHR7 – I receive prestige and trust in the work process (Mean = 3.331)

A relatively low value indicates that employees do not feel fully empowered or trusted. This can affect the engagement and long-term commitment of audit personnel. Businesses need to improve empowerment policies and transparency in task assignment.

MHR8 – My job is suitable and stable (Mean = 3.404)

The average results show that employees are relatively satisfied with the nature of their work, but the level of stability is not very high. Negative skewness (-1.014) indicates that the majority have a fairly positive feeling, but kurtosis (0.723) implies that there is still some dispersion. This relates to the specifics of the auditing profession: seasonality and high pressure, so the feeling of stability is often lower than in other industries.

4.2 Cronbach's Alpha analysis results

The analysis of the maintenance of audit human resources in domestic independent auditing firms was performed using the Cronbach's alpha reliability coefficient. The results in Table 3 show that these attributes have Cronbach's alpha coefficients greater than 0.7, and the correlation coefficients of all attributes are greater than 0.3. Therefore, all attributes of the maintenance of audit human resources in domestic independent auditing firms are statistically significant (Hoang & Chu, 2008; Hair et al., 2009; Hair et al., 2014).

Table 3. Results of reliability analysis of scales through Cronbach's alpha coefficient

Cronbach's Alpha	N of Items
0.938	8

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
MHR1	24.407	26.109	.822	.927
MHR2	24.944	26.319	.750	.932
MHR3	24.563	27.277	.693	.935
MHR4	24.606	24.618	.835	.926
MHR5	24.811	25.888	.795	.928
MHR6	24.745	26.304	.701	.935
MHR7	24.937	25.906	.828	.926
MHR8	24.864	26.104	.826	.926

Source: Author's synthesis and from SPSS software.

4.3 Results of exploratory factor analysis (EFA)

The component and variance analysis was used to perform exploratory factor analysis (EFA) in table 4, 5 and table 6.

The KMO index is 0.922, greater than 0.5 (>0.5), according to the Bartlett test results used to test the hypothesis about the correlation between observed variables. The extracted variance is 70.054%, meaning that eight observed variables account for 70.054% of the variation in the data. The Bartlett test is statistically significant (Sig. < 0.05). Therefore, it can be said that the study's indicators satisfy the requirements of EFA analysis (Hoang & Chu, 2008; Hair et al., 2009; Hair et al., 2014).

These statistics demonstrate that the analysis of research data to explore factors is appropriate. Through ensuring the quality of the scale and testing the EFA model, the author has identified eight components of the maintenance of audit human resources in domestic independent auditing firms (Hoang & Chu, 2008; Hair et al., 2009; Hair et al., 2014).

Table 4: Results of exploratory factor analysis (EFA) (KMO and Bartlett's Test)

KMO and Bartlett's Test		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		0.922
Bartlett's Test of Sphericity	Approx. Chi-Square	1910.431
	Df	28
	Sig.	.000

Source: Author's synthesis and from SPSS software.

Table 5: Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	5.604	70.054	70.054	5.604	70.054	70.054
2	.581	7.262	77.316			
3	.513	6.415	83.732			
4	.377	4.707	88.438			
5	.302	3.773	92.211			
6	.259	3.242	95.453			
7	.190	2.374	97.828			
8	.174	2.172	100.000			

Source: Author's synthesis and from SPSS software.

Table 6: Component Matrix[a]

	Component
MHR	1
MHR4	.881
MHR7	.875
MHR8	.871
MHR1	.868
MHR5	.848
MHR2	.812
MHR6	.769
MHR3	.762

Source: Author's synthesis and from SPSS software.

5 DISCUSSION AND IMPLICATIONS

Overall, the mean values of the eight indicators (MHR1–MHR8) range from 3.32 to 3.86, suggesting that employees perceive a moderately positive work environment. However, the distribution of scores also reveals areas where employees feel less supported, particularly in terms of career advancement and empowerment. These findings are consistent with theoretical expectations from the Job Demands–Resources (JD–R) model, which posits that job resources (e.g., support, recognition, fairness, autonomy) play a crucial role in reducing burnout and increasing engagement, thereby enhancing retention.

The high mean score for MHR1 (availability of resources) underscores the importance of providing auditors with adequate technical tools, software, and procedural support. This aligns with Hardies (2023), who emphasized that resource adequacy reduces work stress and contributes to longer tenure in audit organizations. Similarly, the positive perceptions of recognition and rewards (MHR3, MHR4) reflect the relevance of Herzberg (1959)'s Two-Factor Theory, where recognition acts as a key motivator that strengthens job satisfaction and decreases turnover intentions.

However, the relatively lower scores for career development (MHR2) and empowerment/trust (MHR7) highlight structural weaknesses in the human resource systems of Vietnamese audit firms. These findings align with Cahyadi et al. (2024), who found that unclear promotion paths and limited autonomy significantly contribute to turnover intention among auditors in Southeast Asia. Likewise, Pham (2025) documented that organizational culture and opportunities for advancement strongly influence auditors' decisions to stay or leave in independent audit firms in Vietnam. From the lens of Social

Exchange Theory, when employees perceive a lack of developmental support or insufficient empowerment, they are less likely to reciprocate with loyalty and long-term commitment.

Moreover, the moderate evaluations of support (MHR6) and perceptions of job fit and stability (MHR8) reflect the unique characteristics of the auditing profession, which is known for its heavy workload, seasonality, and time pressure. These characteristics often create psychological strain, as observed in studies by Nguyen & Tiep (2022), who reported that work pressure significantly increases turnover intention in accounting and audit-related services. Therefore, the current findings suggest that while Vietnamese local audit firms have made progress in establishing supportive environments, they still face challenges in designing long-term, sustainable retention strategies.

Another important observation is the considerable variability indicated by standard deviations and skewness values. This suggests heterogeneity among audit firms in adopting HRM practices—consistent with prior evidence showing that local firms often lack structured HR policies compared to international Big Four firms. This gap may lead to inconsistent experiences among employees and uneven retention outcomes across the market. The findings reinforce the need to professionalize human resource management in local audit firms, ensuring that retention practices are not only present but systematically implemented and continuously improved.

Overall, the discussion highlights that retention among auditors is shaped by a combination of material support (resources), psychological support (recognition, respect), developmental opportunities (career path), and organizational culture (empowerment, trust). These results are theoretically grounded and aligned with prior empirical research, providing a solid foundation for proposing practical implications for audit firms in Vietnam.

An audit firm that has been granted a license to practice auditing provides auditing services. The function of audit services to businesses and organizations includes making sure that the law is followed, spotting audit errors, maintaining the highest level of objectivity, helping businesses make economic projections, and improving the caliber and dependability of audited financial statements. In addition to selecting and applying common international standards and practices in the professional field based on their suitability with business performance and economic management in Vietnam, the process

of auditing financial statements of independent auditing firms is based on compliance with independent auditing regulations, standards, and the current accounting regime of Vietnam.

Creating a healthy work environment encourages and supports employees to perform at their best. It helps employees have more energy, handle stress, manage conflict, build collaboration and teamwork, become more adaptable and resilient, and achieve better results. There are many characteristics of a work environment, but the most prominent are employee relations and opportunities for advancement.

Building a professional yet friendly work environment that encourages support and collaboration across all levels.

A culture of sharing and support: Facilitating senior auditors to mentor and guide new employees, thereby building teamwork and sharing experience.

Work-life balance: Arranging reasonable audit schedules, limiting overwork during peak seasons, and having a flexible leave policy.

Encouraging two-way feedback: Conducting regular satisfaction surveys and open dialogues for employees to provide feedback on the work environment, processes, tools, and management.

Career development opportunities: Combining a positive work environment with a professional certification training program (CPA, ACCA) and soft skills training courses to retain employees long-term.

Akintayo (2012) argues that one of the factors that affect employee productivity is the physical working environment. This condition will affect the comfort level of employees, and it will also affect productivity. Therefore, it is very important to design a comfortable working environment, which is also the basis for enhancing human resource retention. In addition, when workplace relationships are well managed and maintained, this can prevent conflicts or problems in the workplace from escalating, creating a healthier working environment. Otherwise, it can lead to reduced productivity and sometimes increased absenteeism. Therefore, domestic independent auditing firms should pay more attention to improving the working environment to develop and retain human resources.

Robbins & Judge (2013) assert that career advancement provides opportunities for personal growth, greater responsibility, and increased social status. Career

advancement opportunities can be a good motivator for employees if they are well managed. If career advancement is good, it brings satisfaction to employees, and the business will not have difficulty retaining employees. Career advancement is the increase in the workforce or employees in better jobs, with higher responsibilities, achievements, facilities, status, higher qualifications than before, and additional salary or wages and other benefits (Neck & al., 2018). If individuals are motivated to work, they will make positive choices to do something because it can satisfy their desires and they do not intend to change jobs.

According to Dar et al. (2014), a fair performance appraisal system will help ensure the achievement of organizational goals by developing a motivated and talented workforce. Setiawati & Ariani (2019) asserted that fairness in performance appraisal and job satisfaction have a positive and significant impact on job performance. By fairly assessing employee performance, an organization can have an effective reward system, which plays an important role in enhancing employee creativity (Nigusie & Getachew, 2019). In addition, a fair performance appraisal system aims to provide a fair measure of employee contributions to the workforce, providing accurate appraisal documentation to protect both employees and employers. Therefore, domestic independent audit firms should evaluate performance fairly. To evaluate performance fairly, job roles should be clearly defined. Domestic independent audit firms should also clearly define roles and responsibilities that can simplify their recruitment process so that they can empower employees to do better and focus more on their work and help increase work performance by reducing confusion and redundancy.

Clearly defining job roles and evaluating performance in independent audit firms also contributes to human resource development and retention. When roles and responsibilities are clearly defined, auditors, audit assistants, etc. will look beyond their individual positions and learn to understand, respect, and appreciate each other’s unique contributions, and they will realize that the overall success of the team is a function of shared responsibility and ownership.

Clearly define and communicate the roles, responsibilities, and authority of each position within the audit team.

Transparent job descriptions: Each position, from audit assistant to team leader and manager, has a clear job description that accurately reflects the tasks and competency standards.

Key Performance Indicators (KPIs): Develop evaluation criteria based on report quality, adherence to procedures, client communication skills, and teamwork.

Regular delegation of authority: Grant employees autonomy commensurate with their experience and qualifications, enabling them to proactively handle tasks and enhance accountability.

Linking individual goals with organizational goals: Ensure each employee understands their role and how they contribute to the overall success of the team and the company, thereby fostering employee engagement.

Domestic independent auditing firms should pay more attention to improving the evaluation and supervision of training programs to ensure quality and effectiveness. The results of training programs benefit the accumulation of work experience of auditors, audit assistants, etc. Therefore, the work experience of auditors and audit assistants is very useful in improving human resource development and maintaining human resources.

State management agencies should strengthen the capacity of higher education institutions, both in terms of teaching staff, facilities and technology, to create a premise for developing human resources in the auditing industry. Schools and auditing experts should evaluate and adjust the program to suit reality, ensuring sufficient basic knowledge for students. The program must also aim at international standards so that students after graduation are ready to participate in the global labor market. Along with that, strengthening cooperation and training links... with domestic and international organizations, professional associations and enterprises in auditing should also be implemented synchronously and continuously. Organizations, enterprises, and professional associations share visions, experiences, and long-term and sustainable development orientations, optimize the use of resources and students have the opportunity to rub shoulders and practice in a real environment. In addition, enterprises understand best their needs as well as the market and development trends of this field. In addition, forecasting industry trends should also be promoted and communicated.

6 CONCLUSIONS

Maintaining human resources to create a lasting bond between employees and the organization, ensuring through material or non-material incentives to motivate employees to work hard to complete work with the highest productivity. Maintaining human resources is a prerequisite for the organization to develop and prosper, minimize human resource costs, and create competitive advantages.

Auditing is a profession that requires patience, prudence and impartiality, personality traits that will help auditors improve themselves. Auditing is a special profession; in addition to the requirements of expertise, professionalism, and professional skills, auditors also need a very important factor: a bright mind. It requires auditors to be honest, objective, and upright. In addition, one of the requirements of the auditing profession is long business trips, away from family and relatives. Besides family, an auditor also has agencies and colleagues who are always ready to help and share. Therefore, auditors probably do not have to worry too much about the specific characteristics of the profession; the important thing is to have an organized mind and know how to arrange life to be stable and suitable for each stage of life.

Analysis, evaluation and measurement of maintaining audit human resources in domestic independent auditing firms in Hanoi City are conducted to propose some recommendations to help independent auditing firm managers have policies to increase and maintain audit human resources.

During the implementation process, the study still has some limitations due to limited resources; the study can only conduct surveys in Hanoi, which will more or less limit the representativeness of the research results. From the results of this study, subsequent studies can expand the scope of the study to all provinces and cities in the country. In addition, this study is still limited in the approach to measuring human resource retention from the perspective of employees. Therefore, future studies can approach from the perspective of leaders.

REFERENCES

Akintayo, D. (2012), 'Working environment, workers' morale and perceived productivity in industrial organizations in Nigeria', Education Research Journal, 2, 87-93.

Botero, C.J., Djankov, S., La Porta, R., Lopez-De-Silanes, F., & Shleifer, A. (2004), 'The Regulation of Labor', Quarterly Journal of Economics, 44, 1339-1382.

Cahyadi, A., Rahman, A., & Nugroho, S. (2024). Career development, job autonomy, and turnover intention among auditors in Southeast Asia. Asian Review of Accounting, 32(1), 45–63. https://doi.org/10.1108/ARA-06-2023-0154

Dar, A.T., Bashir, M., Ghazanfar, F., & Abrar, M. (2014), 'Mediating role of employee motivation in relationship to post-selection HRM practices and organizational performance', International Review of Management and Marketing, 4, 224-238.

Das, B.L. & Baruah, M. (2013), 'Employee retention: A review of literature', *IOSR Journal of Business and Management*, 14(3), 8-16.

Godard, J. (2002), 'Institutional environments, employer practices, and states in liberal market economies', Industrial Relations, 41, 249–86.

Hair, J. F., Joseph, F. Jr., Anderson, Rolph E., Tatham, Ronald L. and Black, Wiliam C., (1998), *Multivariate data analysis*, 5th edition, Prentice Hall, Upper Saddle River, NJ.

Hair, J., Black, W., Babin, B. & Anderson, R. (2009), Multivariate data analysis, Prentice-Hall, New York, USA

Hair, J. F., Henseler, J., Dijkstra, T., Sarstedt, M., Ringle, C., Diamantopoulos, A., Straub, D., Ketchen, D., GTM, H., & Calantone, R. (2014). Common beliefs and reality about partial least squares: comments on Rönkkö and Evermann. *Organizational Research Methods*, 17(2), 182-209.

Hardies, K. (2023). Auditor well-being, resource adequacy, and retention: Evidence from audit firms. Auditing: A Journal of Practice & Theory, 42(2), 85–108. https://doi.org/10.2308/AJPT-2021-089

Herzberg, F., Mausner, B., & Snyderman, B. B. (1959). The motivation to work (2nd ed.). John Wiley & Sons.

Hoang, T., & Chu, N.M.N (2008), Analysis of research data with SPSS, Hong Duc Publishing House.

Huang, I.C., Lin, H.C. & Chuang, C.H. (2006), 'Constructing factors related to worker retention', *International Journal of Manpower*, 27(5), 491-506.

Huynh, T. T. S., & Nguyen, V. D. (2021). Impacts of organizational culture to retention of human resources at Phong Phu International Joint Stock Company. *Marketing Journal of Finance – Marketing*, 66(6), 104-114. DOI: https://doi.org/10.52932/jfm.vi66

Le, K. A. (2022). Solutions to develop the field of accounting and auditing in Vietnam in the integration period. Journal of Finance (Online), from: [Vietnamese]. https://tapchitaichinh.vn/giai-phap-phat-trien-linh-vuc-ke-toan-kiem-toan-o-viet-nam-trong-thoi-ky-hoi-nhap.html

Neck, C. P., Houghton, J. D., & Murray, E. L. (2018), Organizational Behavior: A Skill-Building Approach, SAGE Publications

Nguyen, D, N., & Uong, T. N. L. (2024). Grassroots healthcare human resources retention – Empirical evidence in suburban districts of Hanoi. *Journal of Economics and Development*, (326), 83–93. access to https://js.ktpt.edu.vn/index.php/jed/article/view/912

Nguyen, T. & Bryant, S. (2004), 'A Study of the formality of human resource management practices in small and medium-sized enterprises in Vietnam', International Small Business Journal, 22, 595-618.

Nigusie, G.T. & Getachew, H. (2019), 'The effect of reward system on employee creativity', Journal of Higher Education Service Science and Management, 2, 20-34.

Noori, N. J., & Wazir, I. (2024). The Importance and Necessity of Maintaining Human Resources. Integrated Journal for Research in Arts and Humanities, 5(1), 17-23. DOI:10.55544/ijrah.5.1.3

Nguyen, T. Q., & Tiep, N. H. (2022). Work pressure and turnover intention in accounting and auditing services in Vietnam. Journal of Economics and Development, 296, 72–80. [Vietnamese]

Pham, T. H. (2025). Factors affecting auditor retention in independent audit firms in Vietnam. Journal of Accounting and Auditing, 3, 28–36. [Vietnamese]

Roark, E. (2008), 'Using and coming to own: A left-proprietarian treatment of the just use and appropriation of common resources', PhD Thesis, Univeristy of Missouri, Columbia.

Robbins, S. P. & Judge, T. A. (2013), Organizational behavior, Pearson Education limited, Boston.

Rodwell, J.J., Kienzle, R., & Shadur, M.A. (1998), 'The relationships among work-related perceptions, employee attitudes, and employee performance: the integral role of communication', Human Resource Management, 37, 277–293

Setiawati, T. & Ariani, I.D. (2019), 'Influence of performance appraisal fairness and job satisfaction through commitment on job performance', Review of Integrative Business and Economics Research, 9, 133-151.

Ye, R.S., Wang, Y.Q. & Lin, Z.Y. (2005), 'An empirical study of job satisfaction and organizational commitment affect turnover among employee in state-owned enterprises', *Management World*, 3(1), 122-125.

Yildiz, D., Temur, G.T., Beskese, A., & Bozbura, F.T. (2020), 'Evaluation of positive employee experience using hesitant fuzzy analytic hierarchy process', Journal of Intelligent & Fuzzy Systems, 38, 1043-1058.

Authors' Contribution
All authors contributed equally to the development of this article.

Data availability
All datasets relevant to this study's findings are fully available within the article.

How to cite this article (APA)
Thanh, D. T., Thanh, N. T., Lan, N. N., Luyen, L. V., & Anh, L. T. (2026). MAINTAINING AUDIT HUMAN RESOURCES IN DOMESTIC INDEPENDENT AUDITING FIRMS. *Veredas Do Direito*, 23(3), e234525. https://doi.org/10.18623/rvd.v23.n3.4525