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THE QUALITY OF UNDERGRADUATE ACCOUNTING TRAINING IN HIGHER EDUCATION INSTITUTIONS

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Abstract
In the context of international integration and digital transformation in higher education, the demand for high-quality accounting bachelor's degree training is becoming increasingly urgent. This requires higher education institutions to improve their training programs to ensure graduates meet labor market demands and enhance competitiveness. This article analyzes, evaluates, and measures the quality of accounting bachelor's degree training in higher education institutions. The research sample consists of final-year students and alumni of higher education institutions majoring in accounting. We use a quantitative research method with the support of SPSS statistical software. The results show that the quality of accounting bachelor's degree training reaches a level of 3.044 on a 5-point Likert scale, reflecting a fairly average assessment of training quality by students. This indicates that students have a certain level of satisfaction but still desire improvement, especially in practical skills—a core element for the accounting profession. Overall, the quality of training has reached an acceptable level, but it is not truly outstanding in the context of increasingly high professional demands. This result is also consistent with the previous study's observation that the quality of university training in general and accounting in

Resumo
No contexto da integração internacional e da transformação digital no ensino superior, a demanda por formação de alta qualidade em contabilidade (bacharelado) torna-se cada vez mais urgente. Isso exige que as instituições de ensino superior aprimorem seus programas de formação para garantir que os graduados atendam às demandas do mercado de trabalho e aumentem sua competitividade. Este artigo analisa, avalia e mensura a qualidade da formação em contabilidade (bacharelado) em instituições de ensino superior. A amostra da pesquisa consiste em alunos do último ano e ex-alunos de cursos de contabilidade. Utilizamos uma metodologia de pesquisa quantitativa com o auxílio do software estatístico SPSS. Os resultados mostram que a qualidade da formação em contabilidade (bacharelado) atinge um nível de 3,044 em uma escala Likert de 5 pontos, refletindo uma avaliação razoavelmente mediana da qualidade da formação pelos alunos. Isso indica que os alunos têm um certo nível de satisfação, mas ainda desejam melhorias, especialmente em habilidades práticas — um elemento central para a profissão contábil. No geral, a qualidade da formação atingiu um nível aceitável, mas não é verdadeiramente excepcional no contexto das crescentes demandas profissionais. Este

particular needs significant improvement in practical skills, application, and engagement with businesses (Jackling & De Lange, 2009). Based on the research results, we propose several recommendations for higher education institutions to improve the quality of accounting bachelor's degree training.

Keywords: Total Quality Management (TQM) Theory. Human Resource Management. Quality Accounting Graduates. University. Accountant.

resultado também está em consonância com a observação de um estudo anterior de que a qualidade da formação universitária em geral, e da contabilidade em particular, necessita de melhorias significativas em termos de habilidades práticas, aplicação e interação com empresas (Jackling & De Lange, 2009). Com base nos resultados da pesquisa, propomos diversas recomendações para que as instituições de ensino superior aprimorem a qualidade da formação em contabilidade no nível de bacharelado.

Palavras-chave: *Teoria da Gestão da Qualidade Total (GQT). Gestão de Recursos Humanos. Graduados em Contabilidade com Foco na Qualidade. Universidade. Contador.*

1 INTRODUCTION

In the context of international integration and digital transformation in higher education, the demand for high-quality accounting graduates is becoming increasingly urgent. Businesses, especially in the finance and accounting sector, require human resources that meet professional skill standards and ethical standards and have the ability to adapt to new technologies. This necessitates higher education institutions improving their training programs to ensure graduates meet labor market demands and enhance competitiveness..

In 2018 and 2019, the law amending and supplementing a number of articles of the Law on Higher Education (2018) and the Law on Education (2019), drafted by the Ministry of Education and Training, was passed by the National Assembly and gradually implemented, creating a legal framework for the reform of higher education. As a result, higher education has seen positive changes in recent years. The quality of teaching and research has gradually improved, and the network of higher education institutions has expanded in scale, number, and fields of study. The role and position of higher education institutions in the system have gradually been affirmed; autonomy and accountability have been emphasized; and the curriculum has been reformed, focusing on developing qualities, competencies, practical skills, and career orientation for learners. Positive teaching methods are also emphasized… However, the quality of higher education in

Vietnam still reveals many limitations and has not yet met the demands of the country's industrialization and modernization.

Improving the quality of human resources is one of the important goals and tasks of the entire political system. The importance of human resource development strategy for the economy was also affirmed in the documents of the 12th National Congress of the Communist Party of Vietnam. Therefore, to solve the problem of human resource quality for the economy, higher education must take the lead. Improving the quality of higher education is one of the prerequisites for adopting advanced scientific and technological knowledge from around the world and applying it to Vietnam, thereby contributing to increased labor productivity, increased investment efficiency, attracting foreign investment, and creating momentum for the sustainable development of the economy and society as a whole.

According to Total Quality Management (TQM) theory and service quality theory, the quality of training is only improved when educational institutions implement a management system oriented towards continuous improvement, focusing on the learner and meeting the expectations of stakeholders (Juran & Godfrey, 1998). Furthermore, human capital theory emphasizes the role of investment in education as a decisive factor in future labor productivity and competence (Becker, 1993). In accounting training, this is demonstrated by ensuring that learners are equipped with standard knowledge, professional skills, and practical experience relevant to the real-world work environment.

In recent years, the University of Labour and Social Affairs has supplied the labor market with approximately 800 accounting graduates annually, with 95% of graduates finding employment in their field. Feedback from employers indicates that, while many accounting graduates meet the requirements of employers, a significant number still do not meet or only partially meet these requirements.

The University of Labour and Social Affairs (ULSA) began offering undergraduate programs in 2005, with accounting being one of its key programs within the economics field. However, in the context of increasing competition among educational institutions in the same segment and the need for comprehensive reform of higher education according to output standards, training quality must become a top priority (Harvey & Green, 1993). In practice, the entrance exam scores for accounting programs at many educational institutions, including ULSA, are not very high, increasing

the pressure to improve output quality to ensure students' competitiveness in the labor market. Therefore, analyzing, evaluating, and measuring training quality is of urgent importance for the university's strategic planning.

2 LITERATURE REVIEW AND THEORETICAL BASIS

2.1 Total Quality Management Theory

In the field of higher education, Total Quality Management (TQM) theory is applied as a comprehensive quality management philosophy to improve the quality of training. Harvey and Green (1993) argued that when applying TQM, educational institutions must view students, employers, and society as customers and simultaneously improve input-process-output factors to achieve sustainable quality.

TQM helps determine the quality of training not only in terms of results (outputs) but also the entire training process. This aligns with the topic of training quality, because the quality of accounting training needs to be viewed holistically through the extent to which professional output standards are met, student satisfaction, the degree of suitability to employer requirements, and students' learning outcomes and practical skills.

2.2 Service quality theory

In higher education, students are considered users of educational services; therefore, the quality of university education can be assessed based on students' perceptions of the program, faculty, learning conditions, and support services. The university is seen as the provider of educational services, while learners and employers are direct and indirect customers (Hill, Lomas & MacGregor, 2003).

According to service quality theory, the quality of accounting training can be viewed as the level of student satisfaction and the extent to which it meets the needs of employers. This aligns with the approach of this study, as training quality is measured not only by students' knowledge but also by the suitability of their skills, attitudes, and professional competencies to practical requirements.

2.3 Human capital theory

In higher education, human capital theory emphasizes that the quality of training is reflected in the competence of graduates and their ability to contribute to businesses and the economy. Therefore, training programs need to focus on developing practical skills, professional skills, and soft skills to enhance the value of human capital.

Human capital is formed through the accounting training process; therefore, the quality of training is reflected in professional competence, professional skills (computerized accounting, financial analysis), ethical thinking, and the ability to integrate into the labor market. Human capital theory helps explain how factors in the training process create added value for learners.

2.4 Literature review

Jackling & De Lange (2009) conducted a study in Australia examining the quality of accounting training through the extent to which graduates meet professional requirements. The authors pointed out that although students are well-equipped with professional knowledge, their soft skills, such as communication, teamwork, and critical thinking, are limited. This skills gap necessitates improvements in teaching methods, focusing on increased practical application and real-world scenarios. However, the study primarily focused on skills and did not consider the quality of the program and the training environment.

Arquero, Byrne & Flood (2019) conducted a study in Europe assessing the readiness of accounting students in the context of digital transformation and new technologies in the profession. The results showed that many accounting training programs have not updated their content related to data analysis, modern accounting software, and ERP systems. The study highlighted the need to integrate technology and data analysis skills into training programs.

Rebele & Pierre (2019) analyzed the quality of accounting training from the perspective of IFAC's professional standards and those of US business schools. The authors asserted that to improve training quality, educational institutions need to focus on competency-based education, combining professional standards, vocational skills, and

ethics.

Tran Van Binh & Le Thi Nga (2020) analyzed the suitability of accounting training programs at universities to the needs of the labor market. The authors used data from 30 businesses recruiting accounting staff and 400 students. The results showed a significant gap between training content and job requirements, especially in computerized accounting skills, financial statement analysis skills, and soft skills.

Inheriting the results of the above studies, in this study, the research team approaches the quality of undergraduate accounting training in higher education institutions with 8 scales (see Table 1).

Table 1: Scale of the quality of undergraduate accounting training in higher education institutions

Code	Description	Source
CLDT1	The training program helps students meet career requirements.	We propose and expert opinions
CLDT2	Students possess strong practical skills upon graduation.	
CLDT3	The program contributes to the formation of professional ethics.	
CLDT4	Students are confident in working at various organizations after graduation.	
CLDT5	Students are satisfied with the quality of education.	

Source: Author's synthesis

3 METHODOLOGY

3.1 Research sample

The research was conducted based on a sample of third-year and fourth-year accounting students and alumni in Hanoi, Vietnam. The research sample was taken by the authors using the convenience sampling method.

The study collected 300 questionnaires, of which 265 were valid for analysis. The study has 5 observed variables (see table 1) used to measure the quality of undergraduate accounting training in higher education institutions. According to the standards of Hair et al. (1998), the minimum sample size must be 5 times larger than the number of observed variables, corresponding to 5 * 5 = 25 votes. Therefore, with 265 valid questionnaires, the study has ensured sample size standards for exploratory factor analysis (see table 2).

3.2 Measure

Observed variables are measured using a five-level Likert scale, where 1 is "completely disagree" and 5 is "completely agree."

3.3 Analysis tools

The library research method based on a qualitative approach is used in this study. According to Mahanum (2021), researchers gather, examine, and arrange sources from books, reports, journals, and other research on the quality of undergraduate accounting training in higher education institutions in order to gather data for a literature study. In addition to a qualitative approach, which is a method of processing data whose conclusions are not derived from statistical procedures or other forms of calculation, a literature study must follow four steps: setting up stationery, creating a bibliography, managing time, and reading and documenting research materials (Fadli, 2021).

Qualitative research methods include inheriting the results of previous studies, interviewing experts, using techniques of synthesis, comparison, analysis, etc. On the basis of observed variables collected from the scientific research that has been published, the author consulted experts specializing in research on the quality of undergraduate accounting training in higher education institutions, etc., at a number of prestigious universities in Vietnam, such as the National Economics University, the University of Labour and Social Affairs, and Hanoi University of Industry, and the leaders of some enterprises in Hanoi City, to calibrate the scale accordingly and develop a questionnaire.

Quantitative research method with SPSS software, using descriptive statistics, the Cronbach alpha coefficient analysis, and EFA analysis.

4 RESULTS

4.1 Descriptive statistics

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

Table 2: Descriptive statistics explaining quality of undergraduate accounting training in higher education institutions

Code	N	Min	Max	Mean	Std. Deviation
CLDT1	265	1.0	5.0	3.011	.8370
CLDT2	265	1.0	5.0	3.038	.7114
CLDT3	265	1.0	5.0	3.185	.8527
CLDT4	265	1.0	5.0	3.019	.8046
CLDT5	265	1.0	5.0	2.966	.6475
Valid N (listwise)	**265**			**3.044**	

Source: Author's synthesis and from SPSS software

The statistical results from Table 2 show that the survey subjects agree with the variable that the quality of undergraduate accounting training in higher education institutions includes 5 component attributes as above, which is average, with an average value of 3.044 compared to the highest level of the 5-point Likert scale. All 5 attributes are rated at an average level of 2.966 or higher.

The descriptive statistics in Table 2 show that the average score of the dependent variable "Quality of Bachelor of Accounting Training" reached 3.044 on a 5-point Likert scale, reflecting a fairly average level of student evaluation of training quality. Attributes such as "meeting professional requirements," "practical skills," and "confidence in the workplace" all had average values ranging from 2.966 to 3.185. This indicates that students have a certain level of satisfaction but still desire improvement, especially in the area of practical skills—a core element for the accounting profession. Overall, the quality of training has reached an acceptable level but is not truly outstanding in the context of increasingly high professional demands.

Furthermore, statistical results show that the standard deviation of the variables for the quality of undergraduate accounting training is relatively high (0.64–0.85), indicating a fairly dispersed level of student perception. This may reflect differences between classes, between lecturers, or between students with different backgrounds. This result is also consistent with the observation in previous research that the quality of university training in general and accounting in particular needs significant improvement in practice, application, and engagement with businesses (Jackling & De Lange, 2009).

4.2 Cronbach's alpha analysis results

The analysis of the quality of undergraduate accounting training in higher education institutions 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 quality of undergraduate accounting training in higher education institutions 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
0.858	5

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
CLDT1	12.208	5.794	.762	.804
CLDT2	12.181	6.406	.737	.814
CLDT3	12.034	5.844	.727	.815
CLDT4	12.200	6.009	.737	.811
CLDT5	12.253	7.644	.420	.883

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, table 5, and table 6.

The KMO index is 0.822, 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 64.202%, meaning that eight observed variables account for 64.202% 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 five components of the quality of undergraduate accounting training in higher education institutions (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.		0.822
Bartlett's Test of Sphericity	Approx. Chi-Square	645.582
	Df	10
	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	3.210	64.202	64.202	3.210	64.202	64.202
2	.785	15.705	79.908			
3	.459	9.176	89.083			
4	.308	6.167	95.250			
5	.237	4.750	100.000			

Source: Author's synthesis and from SPSS software.

Table 6: Component Matrix[a]

	Component
CLDT	1
CLDT1	.867
CLDT2	.848
CLDT3	.846
CLDT4	.845
CLDT5	.556

Source: Author's synthesis and from SPSS software.

5 DISCUSSION AND IMPLICATIONS

From an educational management perspective, the simultaneous application of TQM, SERVQUAL, and human capital theories helps educational institutions build a comprehensive training model capable of adapting to a changing labor market. Schools need to clearly define quality criteria, measure training outcomes according to output standards, and implement an independent quality accreditation system. This will not only improve the quality of accounting training but also help schools strengthen their reputation and attract students in today's highly competitive environment.

To improve the quality of undergraduate accounting training in the future, higher education institutions should develop training program development strategies towards standardization and modernization, aligning with professional output standards and international integration trends. This requires a comprehensive review of the entire training program, increased practical modules, business simulations, and close integration

with current accounting and auditing standards such as VAS, accounting regulations, guiding circulars, and IFRS. Training programs should also proactively update to reflect changes in accounting regulations. For example, from January 1, 2026, businesses will apply Circular No. 99/TT-BTC; therefore, higher education institutions should update and revise the content of relevant courses before January 1, 2026. Simultaneously, schools need to focus on developing comprehensive professional competencies for students, including specialized knowledge, soft skills, professional ethics, and the ability to work independently. Regularly assessing student satisfaction and business feedback will help adjust training programs to better meet the actual needs of the labor market.

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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.

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