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INFLUENCING FACTORS THE QUALITY OF UNDERGRADUATE ACCOUNTING TRAINING IN HIGHER EDUCATION INSTITUTIONS

FATORES QUE INFLUENCIAM A QUALIDADE DA FORMAÇÃO EM CONTABILIDADE DE GRADUAÇÃO EM INSTITUIÇÕES DE ENSINO SUPERIOR

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Abstract
The purpose of this study was to conduct an investigation of the factors affecting the quality of accounting bachelor's degree training in higher education institutions (CLDT), including the capacity of higher education institutions (CSGD), learners (NH), and employers (NTD). We use qualitative research methods and quantitative research methods. With the samples of 265 third-year and fourth-year accounting students and alumni of the accounting program at the University of Labour and Social Affairs, Vietnam, the results of this research show factors affecting the quality of accounting bachelor's degree training in higher education institutions (CLDT): capacity of higher education institutions (CSGD), but learners (NH) and employers (NTD) do not affect the quality of accounting bachelor's degree training in higher education institutions (CLDT). Based on the findings, several recommendations are proposed to enhance the quality of accounting bachelor's degree training in higher education institutions (CLDT) through the capacity of higher education institutions (CSGD). This study is also a useful reference for universities and accountant human resource researchers.

Keywords: Quality Accounting Graduates. Accountant. Human Resource Management. Learners (NH). Employers (NTD). The Capacity of Higher Education Institutions (CSGD).

Resumo
O objetivo deste estudo foi investigar os fatores que afetam a qualidade da formação de bacharel em contabilidade em instituições de ensino superior (IECS), incluindo a capacidade das IECs, os alunos e os empregadores. Utilizamos métodos de pesquisa qualitativos e quantitativos. Com uma amostra de 265 alunos do terceiro e quarto ano e ex-alunos do curso de contabilidade da Universidade de Trabalho e Assuntos Sociais do Vietnã, os resultados desta pesquisa mostram que a capacidade das IECs afeta a qualidade da formação de bacharel em contabilidade em instituições de ensino superior (IECS), mas os alunos e os empregadores não. Com base nas descobertas, são propostas algumas recomendações para aprimorar a qualidade da formação de bacharel em contabilidade em instituições de ensino superior (IECS) por meio do fortalecimento da capacidade das IECs. Este estudo também serve como referência útil para universidades e pesquisadores da área de recursos humanos em contabilidade.

Palavras-chave: *Qualidade dos Graduados em Contabilidade. Contador. Gestão de Recursos Humanos. Alunos (NH). Empregadores (NTD). A Capacidade das Instituições de Ensino Superior (CSGD).*

1 INTRODUCTION

In the context of the rapidly changing accounting and auditing system towards international integration and the application of IFRS standards, the capacity of educational institutions has become a decisive factor in the quality of training (IFAC, 2017). Given its unique characteristics as an institution that developed from the previous intermediate and college-level models, ULSA's resources in terms of curriculum, faculty, facilities, and quality assurance activities need to be objectively assessed to determine their suitability for modern accounting training standards. This is why in-depth research into the internal factors of the educational institution is necessary to identify strengths, weaknesses, and solutions for improvement. This research is therefore significant in the context of the university needing to enhance its position in the economics and accounting training segment.

As one of the educational institutions training high-quality human resources in general, and accounting human resources in particular, for the Ministry of Interior, the Ministry of Labour, Invalids and Social Affairs (before 2025), and for the country, higher education at the University of Labour and Social Affairs (ULSA) has always received attention from both the Ministry and society. Over more than 60 years of training, the university's higher education has achieved significant accomplishments but also has limitations, including limitations in the quality of accounting bachelor's degree programs. Furthermore, while there are similarities in accounting bachelor's degree training compared to other universities in the economics field, the university also has some differences, such as including accounting courses related to the labour, invalids and social affairs sector and social insurance; the majority of the knowledge provided to accounting students focuses on practical organizational issues, in-depth training in specific skills, and solving practical accounting problems within organizations.

The facilities, content, and training methods of universities are still limited, and scientific research among students is not given enough importance, etc. One of the reasons is due to factors affecting the quality of education.

Besides the educational institution, the characteristics of learners and the requirements of employers also play a crucial role in shaping the quality of accounting training. Students at institutions with lower enrollment rates often have different entry-

level backgrounds and learning motivations, requiring schools to provide appropriate training, support, and skill development solutions (Becker, 1993). At the same time, the accounting labor market increasingly demands high levels of practical skills, digital technology, and professional ethics, forcing training programs to adapt quickly to ensure the competitiveness of students (Jackling & De Lange, 2009). Therefore, research into learner and employer factors is essential to help schools adjust their programs, teaching methods, and firm cooperation models towards greater practicality and performance.

This study answers the following research question: What is the extent to which various factors influence the quality of undergraduate accounting training at the University of Labour and Social Affairs?

2 LITERATURE REVIEW AND RESEARCH HYPOTHESIS

2.1 The capacity of higher education institutions (CSGD)

The capacity of educational institutions is a key factor determining the quality of accounting training. This capacity includes the curriculum, faculty, facilities and technology, teaching methods, assessment activities, and the school's management capacity. According to UNESCO (2005), the quality of training depends heavily on the "capacity to organize and provide educational services" of the training institution. For accounting, the training program needs to ensure it is up-to-date with Vietnamese Accounting Standards (VAS) and International Financial Reporting Standards (IFRS) and meets the professional requirements set forth by IFAC (IFAC, 2017).

Another important factor is the teaching staff, considered to have a direct impact on the quality of student output. Lecturers not only need strong expertise but also must keep up-to-date with knowledge of accounting and auditing, digital technology, and financial analysis tools. Research by Nguyen & Hung (2021) indicates that lecturer competence has the strongest impact on the quality of accounting training in Vietnamese universities. The combination of academic expertise and practical experience is particularly important in a highly practice-oriented field like accounting.

Furthermore, the capacity of physical infrastructure such as computer labs, accounting software, ERP simulation systems, digital libraries, and online learning

platforms (LMS) also determines the effectiveness of the training process. The OECD (2012) emphasizes that modern technological infrastructure plays a role in promoting students' practical skills and employability in a digitized professional environment. For the accounting field, the lack of accounting software or business simulation environments will limit students' access to practical skills.

Finally, the school's governance capacity, including training management, quality assurance, and business collaboration, directly impacts program quality. Schools with strong relationships with businesses can provide quality internships, invite guest lecturers from businesses, and update training content to be relevant to real-world situations, thereby improving overall training quality.

The hypothesis, based on TQM and SERVQUAL, emphasizes the role of training programs, instructors, facilities, and quality assurance systems in determining training outcomes.

H_1: The capacity of the University of Labour and Social Affairs has a positive (+) influence on the quality of accounting bachelor's degree training at the University of Labour and Social Affairs.

2.2 Learners (NH)

Learners are the central subjects of the training process; therefore, the individual characteristics and abilities of students significantly influence the quality of training. Factors such as learning motivation, learning attitude, self-learning ability, technology skills, and soft skills all contribute to determining the learning outcomes of accounting students. According to Biggs (1999), students with strong intrinsic motivation achieve higher learning outcomes and develop more sustainable professional competencies.

For accounting students, logical thinking, meticulousness, accuracy, and the ability to withstand high pressure are crucial characteristics of the profession. In addition, proactiveness in updating knowledge and practicing data analysis skills, Excel skills, and accounting software skills also affects graduate competence. Jackling & De Lange (2009) argue that a lack of soft skills and communication ability is one of the reasons why accounting students struggle to meet business requirements, despite having solid professional knowledge.

Another important factor is students' ability to adapt to new technologies. In the context of digital transformation and the adoption of ERP software in firms, accounting students need to be able to learn and use technology quickly. Arquero et al. (2019) emphasized that students' technological competence is one of the important indicators of the quality of accounting training in the digital age.

Therefore, learners are not passive factors but rather the decisive element in determining the quality of training. A good training program will not be effective if learners lack the appropriate motivation, attitude, and skills.

Previous research has shown that self-learning ability, attitudes, and motivation are important factors contributing to the enhancement of human capital (Becker, 1993; Biggs, 1999).

H_2: The characteristics and abilities of learners have a positive (+) influence on the quality of accounting bachelor's degree training at the University of Labour and Social Affairs.

2.3 Employers (NTD)

Employers are crucial stakeholders in determining the needs and learning outcomes of the accounting profession. According to the OECD's (2012) educational quality assurance model, feedback from employers is one of the key data sources for improving training programs. In the accounting field, business needs change rapidly due to new financial standards, legal regulations, and technologies, making employer involvement essential.

Employers are often interested in two groups of competencies of accounting students: (i) professional competencies such as financial reporting, bookkeeping, financial analysis, and internal auditing; and (ii) soft competencies such as teamwork, communication, professional ethics, and the ability to use accounting software. According to Rebele & Pierre (2019), the gap between training and business requirements remains large at many educational institutions, especially in practical accounting and data analysis skills.

Furthermore, collaborative relationships between schools and firms enhance the quality of training through internships, practical reports, career workshops, and

recruitment. Firms can participate in providing feedback on training programs, practical teaching, and supporting job simulations. This helps training programs stay relevant to real-world situations and improves the employability of graduates.

Overall, employers are not only recipients of graduates but also partners in ensuring the quality of accounting training. Their involvement helps to closely link training with job requirements in the context of competition and international integration.

According to stakeholder theory, the alignment between training and business needs enhances the value and effectiveness of student output (Freeman, 1984; Jackling & De Lange, 2009).

H_3: The requirements and involvement of employers have a positive (+) influence on the quality of accounting bachelor's degree training at the University of Labour and Social Affairs.

3 METHODOLOGY

Based on the empirical studies presented above, the authors argue that an in-depth study is needed to expand the theoretical framework, providing more empirical evidence to consider the influencing factors on the quality of accounting bachelor's degree training in higher education institutions. The study clarified this influence using the linear equation model, with the support of SPSS 22 software (Arbuckle, 2011).

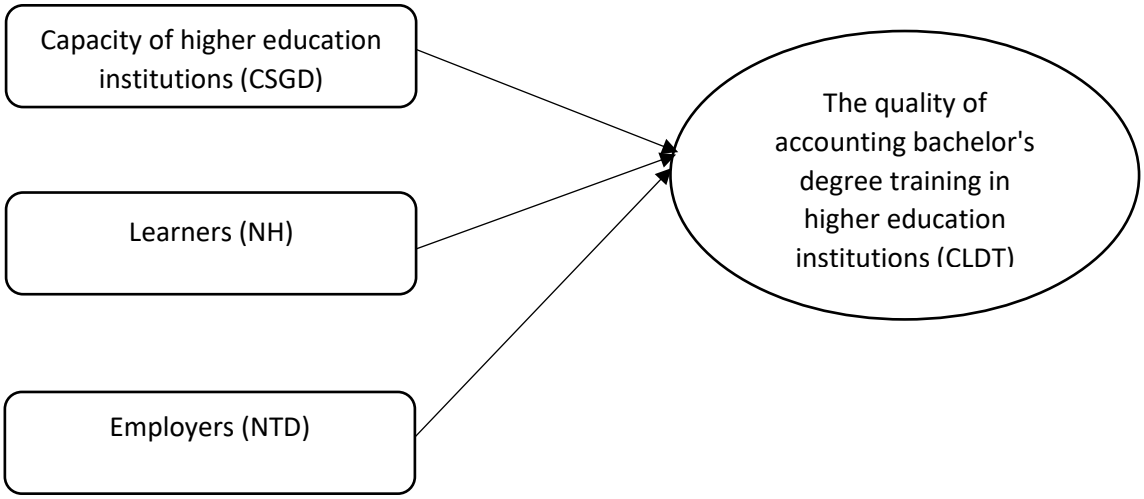
For optimal, robust outcomes, the authors implemented a comprehensive validation procedure in accordance with Anderson and Gerbing (1988). First, scale reliability was confirmed through Cronbach's alpha (> 0.7) and corrected item-total correlation (> 0.3). Next, Exploratory Factor Analysis (EFA) was conducted, ensuring $0.5 \leq$ Kaiser–Meyer–Olkin (KMO) ≤ 1, a significant Bartlett's test of sphericity ($p \leq 0.05$), variance explained above 50%, Eigenvalues > 1, and factor loadings > 0.5 (Hair et al., 1998).

Next, the Multiple Linear Regression (MLR) model with three independent variables and 1 dependent variable (see figure 1).

Multiple regression equation: $Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$

Figure 1

Rresearch model



The variables within this MLR are assessed using a Likert-type scale with five distinct levels (Likert, 1932). Specifically, for the dependent variable, the scale is arranged from 1 to 5, where 1 indicates “complete disagreement,” 2 signifies “disagreement,” 3 represents a neutral viewpoint, 4 denotes “agreement,” and 5 corresponds to “strong agreement.” For the independent, the scale is arranged from 1 to 5, where 1 indicates absolutely no effect and 5 a very strong effect.

Respondents targeted third-year and fourth-year accounting students and accounting graduates. These individuals are directly utilizing training services provided by university training institutions. This study uses stratified random sampling. By using stratified random sampling, this study minimizes sampling bias and enhances the study's ability to generalize its findings, as the sample more accurately reflects the diversity of learners.

The questionnaire is divided into two sections. The first section covers demographic details such as gender. The second section focuses on the CLDT, CSGD, NH, and NTD variables, along with their respective measurement scales.

Before distributing the questionnaire, a preliminary review was conducted with a small group consisting of 10 fourth-year accounting students. This step ensured that the survey was clear, reliable, and aligned with the research objectives. Feedback from this process was incorporated to refine the questionnaire before its official launch.

To maximize response rates, the final survey was administered both online and in person. Online surveys were managed via Google Drive, while in-person surveys were distributed in the workplace to employees in working or at universities for third-year and fourth-year students.

Data collection took place between September 10, 2025, and October 10, 2025. The analysis is based on 265 valid responses, providing sufficient data for statistical examination. The research team cleaned and organized these responses in Excel and then employed SPSS 22 to run the model.

4 RESULTS

4.1 Cronbach's alpha

Table 1 show that, The Cronbach's Alpha coefficient of the capacity of higher education institutions (CSGD) factor is 0.936, a very high level, indicating very good reliability. The indicators have a significant influence on the overall reliability but all contribute to keeping the reliability high.

The Cronbach's Alpha coefficient of the learners' (NH) factor is 0.912, indicating that this scale has a very high reliability. All indicators have a positive effect on the overall reliability.

The Cronbach's Alpha coefficient of the employers (NTD) factor is 0.855, indicating that this scale has a very high reliability. All indicators have a positive effect on the overall reliability.

Thus, the designed scales are capable of accurately and reliably measuring the research aspects (Hoang & Trong, 2008; Hair et al., 2009; Hair et al., 2014).

Table 1

Results of Cronbach's alpha testing of attributes and item-total statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
The capacity of higher education institutions (CSGD): α = 0.936				
CSGD1	23.551	26.377	.818	.924
CSGD2	23.989	26.845	.728	.930
CSGD3	23.728	28.449	.636	.936
CSGD4	23.721	24.573	.847	.922
CSGD5	23.887	26.207	.779	.927
CSGD6	23.883	26.142	.736	.930
CSGD7	23.996	26.451	.800	.925
CSGD8	23.962	25.711	.854	.921
Learners (NH): α = 0.912				
NH1	17.491	15.531	.682	.906
NH2	17.442	14.838	.793	.891
NH3	17.638	14.853	.796	.890
NH4	17.570	15.579	.695	.904
NH5	17.713	14.720	.795	.890
NH6	17.525	14.811	.762	.895
Employers (NTD): α = 0.855				
NTD1	13.042	9.017	.551	.853
NTD2	12.981	8.814	.579	.847
NTD3	12.811	7.502	.780	.794
NTD4	13.313	8.375	.661	.827
NTD5	12.834	7.404	.777	.794
The quality of accounting bachelor's degree training in higher education institutions (CLDT): α = 0.858				
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: Prepared by the authors (2025) and SPSS software.

4.2 EFA analysis

After checking the reliability of the factors through Cronbach's alpha coefficient analysis, the independent variables, including the capacity of higher education institutions (CSGD), learners (NH), and employers (NTD), were measured by 19 observed variables (scales). Factor analysis was used to assess the convergence of observed variables according to components.

KMO and Bartlett's tests in factor analysis showed sig = 0.000; the KMO coefficient was 0.937 (>0.5). This result indicated that the observed variables in the population were correlated with each other, and factor analysis (EFA) was appropriate

(see Table 2) (Hoang & Trong, 2008; Hair et al., 2009; Hair et al., 2014).

Table 2

KMO and Bartlett's Test

KMO and Bartlett's Test		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.937
Bartlett's Test of Sphericity	Approx. Chi-Square	3,562.484
	Df	171
	Sig.	.000

Source: Prepared by the authors (2025) and SPSS software.

The EFA analysis results show that at the Eigenvalue level = 1 with the principal component extraction method, Varimax rotation allows us to extract 3 factors from 19 observed variables, and the extracted variance is 68.330%. Thus, the extracted variance meets the requirements (>50%) (see Table 3).

Table 3

Factor analysis results—Scale of independent variables

Description	**Observed variable**	**Factor loading**	**Number of variables**
The capacity of higher education institutions (CSGD)	CSGD1	.746	8
	CSGD2	.628	
	CSGD3	.504	
	CSGD4	.803	
	CSGD5	.706	
	CSGD6	.650	
	CSGD7	.730	
	CSGD8	.798	
Learners (NH)	NH1	.615	6
	NH2	.749	
	NH3	.742	
	NH4	.630	
	NH5	.745	
	NH6	.706	
Employers (NTD)	NTD1	.491	5
	NTD2	.531	
	NTD3	.768	
	NTD4	.674	
	NTD5	.767	
Eigenvalues			9.278
Percentage of Variance Explained (%)			68.330

Source: Prepared by the authors (2025) and SPSS software.

From the results of the factor analysis of the independent scales, it can be seen

that the model with 3 factors is suitable for the next steps.

4.3 Correlation analysis

The correlation matrix in Table 4 presents the Pearson correlation coefficients (r) between the independent variables and the dependent variable. The coefficient is considered significant if the p-value (sig. (2-tailed)) is less than or equal to 0.05. It can be seen that all VIFs are <10, so there is no multicollinearity phenomenon—the phenomenon of independent variables that are closely correlated with each other, thereby increasing the standard deviation of the regression coefficients and reducing the t-statistic value of the significance test (Hoang & Trong, 2008; Hair et al., 2009; Hair et al., 2014). In addition, the analysis results also indicate that there is a correlation between the independent variables—observations of the capacity of higher education institutions (CSGD), learners (NH), and employers (NTD)—and the dependent variable of the quality of accounting bachelor's degree training in higher education institutions (CLDT). First, the capacity of higher education institutions (CSGD) has a strong correlation with the quality of accounting bachelor's degree training in higher education institutions (CLDT) (r=0.658; p<0.01), learners (NH) (r=0.504; p<0.01), and employers (NTD) (r=0.346; p<0.01).

Overall, factors such as the capacity of higher education institutions (CSGD), learners (NH), and employers (NTD) all have a significant impact on the quality of accounting bachelor's degree training in higher education institutions (CLDT).

Table 4

The Correlation BetweenThe Correlation Between the capacity of higher education institutions (CSGD), learners (NH), and employers (NTD) all have a significant impact on the quality of accounting bachelor's degree training in higher education institutions (CLDT)

		CLDT
CSGD	Pearson Correlation	0.658**
	Sig. (2-tailed)	0.000
	N	265
NH	Pearson Correlation	0.504**
	Sig. (2-tailed)	0.000

		CLDT
	N	265
NTD	Pearson Correlation	0.346**
	Sig. (2-tailed)	0.000
	N	265
CLDT	Pearson Correlation	1
	Sig. (2-tailed)	
	N	265

Source: Prepared by the authors (2025) and SPSS software.

4.4 Linear regression

The multiple linear regression analysis method with all variables entered at the same time (enter) showed that the regression model was suitable for testing the theoretical model (sig = 0.000) and explained 44.0% of the difference in the dependent variable (adjusted R^2 = 0.440) (see Table 5, table 6 and Table 7).

Table 5

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.663[a]	.440	.434	.46557	1.743

Source: Prepared by the authors (2025) and SPSS software.
a. Predictors: (Constant), NTD, NH, CSGD
b. Dependent Variable: CLDT

Table 6

ANOVA

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	44.440	3	14.813	68.343	.000[b]
	Residual	56.572	261	.217		
	Total	101.012	264			

Source: Prepared by the authors (2025) and SPSS software.
a. Dependent Variable: CLDT
b. Predictors: (Constant), NTD, NH, CSGD
This regression model is statistically significant (Sig < 0.05) (see table 6), indicating that factors such as the capacity of higher education institutions (CSGD), learners (NH), and employers (NTD) all have significant effects on the quality of accounting bachelor's degree training in higher education institutions (CLDT). The high F coefficient and low p value (tolerance) indicate that the model has a good ability to explain the variation in the quality of accounting bachelor's degree training in higher education institutions (CLDT).

Table 7

Regression model

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1.050	.163		6.432	.000		
	CSGD	.495	.057	.584	8.623	.000	.467	2.140
	NH	.091	.050	.114	1.816	.071	.549	1.823
	NTD	-.004	.048	-.005	-.086	.931	.722	1.385

Source: Prepared by the authors (2025) and SPSS software.

The results shown in Table 5, Table 6 and Table 7 also show:

Testing for multicollinearity: The variance inflation factor (VIF) index, according to Hair et al. (2009), suggests that a VIF threshold of 10 or more will result in strong multicollinearity. According to the table above, the VIF coefficients of the independent variables are all less than 10, so the data does not violate the multicollinearity assumption. Thus, the linear regression model built according to the above equation does not violate the necessary assumptions in linear regression (Hoang & Trong, 2008; Hair et al. 2009; Hair et al., 2014).

The Durbin–Watson coefficient is used to test the correlation of the residuals, showing that the model does not violate the multiple regression method because the Durbin–Watson value achieved is 1.743 (between 1 and 3). In other words, the model does not have the phenomenon of correlation of the residuals (Hoang & Trong, 2008; Hair et al., 2009; Hair et al., 2014).

ANOVA test results with significance level (Sig.) < 0.000 show that the constructed multiple linear regression model is suitable for the data set and can be used.

The coefficient R^2 (R Square) = 0.440; this means that 44.0% of the variation in the quality of accounting bachelor's degree training in higher education institutions (CLDT) will be explained by the factors that are the independent variables selected to be included in the model; the remaining 56% is due to variables outside the model and random errors (Hoang & Trong, 2008; Hair et al., 2009; Hair et al., 2014).

The results of the research model show that the independent variable, the capacity of higher education institutions (CSGD), is statistically significant (due to Sig. < 0.05), but the independent variables, the learners (NH) and employers (NTD), are not

statistically significant (due to Sig. > 0.05). The variable CSGD has a positive influence on the quality of accounting bachelor's degree training in higher education institutions (CLDT) (Hoang & Trong, 2008; Hair et al., 2009; Hair et al., 2014).

The standardized regression model is as follows:

CLDT = 0.584*CSGD + ε

Next, Table 8 presents the results of testing the research hypotheses

Table 8

Results of testing the research hypotheses

No	Hypotheses	Test results	Trends of influence
1	H_1	Accept	+
2	H_2	Reject	
3	H_3	Reject	

Source: Prepared by the authors (2025)

4.5 Discussion

The research results are consistent with the Total Quality Management (TQM) theory, which posits that product or service quality strongly depends on the entire internal quality management system of the organization (Deming, 1986; Juran & Godfrey, 1999). At the same time, the results are also consistent with previous studies in the field of accounting education in Vietnam, where most studies show that training programs, instructors, and learning conditions are the determining factors of output quality (Nguyen & Hung, 2021; Tran & Nga, 2020).

The research results show that the capacity of the educational institution is the only factor with a statistically significant influence on the quality of accounting bachelor's degree training, clearly reflecting the unique training characteristics of ULSA—a university that developed late, with a not-yet-high enrollment base and facing significant competition in the economics field. In this context, the internal capacity of the university, including the curriculum, faculty, facilities, and learning support activities, becomes the core element compensating for the limitations in input quality. This aligns with the Total Quality Management (TQM) theory, which considers the organization's management system and resources as the foundation determining output quality (Deming, 1986).

Therefore, at ULSA, improving training quality strongly depends on the ability to organize scientific training, invest in modern facilities, develop the faculty, and ensure quality throughout.

Identifying the capacity of educational institutions is the most influential factor, bringing significant practical implications to the school's strategic planning. This result shows that to improve the quality of accounting training, ULSA needs not only to improve individual elements such as curriculum or facilities but also to develop an integrated competency system encompassing synchronization between training programs, teaching methods, technology, support services, and quality assurance mechanisms. This aligns with IFAC's (2017) perspective, which states that high-quality accounting training must be built on a foundation of a professional training system that is continuously updated and linked to the demands of the labor market. Therefore, to sustainably increase the quality of training, the school needs to consider developing organizational training capacity as a strategic priority, with a ripple effect on the entire learning process and student outcomes.

It is noteworthy that the learner factor, which is often considered important, is not significant in the ULSA model. This can be explained by (1) the observed variables of this group focus on motivation and learning skills but do not reflect the significant differences between student groups; (2) accounting students at the university have a uniform level of characteristics and learning awareness, so the statistical effect is not large. In addition, the employer factor is not statistically significant, possibly due to the weak link between the university and businesses, and the information from firms has not been clearly integrated into the training program.

5 IMPLICATIONS

The capacity of the educational institution is identified as the only factor with a statistically significant influence on the quality of undergraduate accounting training at ULSA. Therefore, the university needs to prioritize resources for improving the quality of the program, faculty, facilities, and student support activities. The university should continue to update the training program according to the Ministry of Finance's IFRS transition roadmap, update relevant accounting regulations, and strengthen the

application of active teaching methods and real-world case studies to enhance students' analytical and problem-solving skills. In addition, investing in accounting practice rooms, accounting software, and ERP systems will help students access a simulated work environment, thereby increasing their employability immediately after graduation. Finally, the internal quality assurance system needs to be strengthened to maintain a continuous improvement assessment process in line with Total Quality Management (TQM).

For the Board of Directors: To improve the quality of undergraduate accounting training in the context of higher education reform, the Board of Directors needs to strategically orient the program development towards standardization, integration, and alignment with the labor market. The university should provide maximum resources for the Accounting Department, including investment in facilities, accounting practice rooms, accounting software (Misa, ERP, etc.), and digital learning materials to support teaching and learning activities. At the same time, the Board of Directors needs to promote policies for faculty development, encouraging lecturers to participate in scientific research, update their expertise, and improve their skills to international standards. Strengthening strategic cooperation with businesses, professional organizations, and universities both domestically and internationally should also be prioritized to create a comprehensive support network for the training program. An effective quality management system based on TQM will create a foundation for promoting continuous improvement throughout the university.

For the teaching staff: To improve the quality of undergraduate accounting training, the teaching staff needs to actively update their professional knowledge and professional standards in the context of the constantly changing accounting and auditing system. Regularly participating in training courses on IFRS, accounting technology, data analysis, and new accounting software will help lecturers maintain modern teaching capabilities that are relevant to professional practice. In addition, lecturers need to harmoniously combine teaching and scientific research, considering research as an important tool for innovating methods, developing teaching materials, and improving the quality of lectures. Participation in scientific projects, professional seminars, and business networking activities will help lecturers accumulate practical experience, thereby increasing their ability to effectively convey in-depth knowledge and career guidance to

students. Promoting research-informed teaching will contribute to enhancing the scientific rigor, relevance, and competitiveness of accounting training programs at the school.

For the Accounting Department and its sub-departments: The department plays a direct role in designing, organizing, and implementing the training program; therefore, it is necessary to regularly review and update the content of the courses to ensure their modernity, applicability, and alignment with the learning outcomes. The department should proactively develop integrated IFRS courses, enhance real-world case studies, simulate data, and require practical accounting exercises using software. The coordination of scientific research activities among faculty and students needs to be systematically organized to create a positive academic environment. Furthermore, the sub-departments should diversify assessment methods to reflect students' practical skills and professional thinking. Inviting business experts to teach specialized courses, grade internship reports, or provide feedback on the program will help the training program align with real-world requirements.

Regarding quality assurance: Quality assurance should be considered a core component, guiding all training activities of the school. To be effective, the quality assurance department needs to develop a system for periodic evaluation of training programs, student satisfaction levels, faculty teaching effectiveness, and the alignment of learning outcomes with professional requirements. Applying quality management tools such as PDCA, TQM, and domestic or international accreditation will help enhance transparency and standardize the training process. Simultaneously, quality assurance needs to closely coordinate with faculties and departments to implement phased improvements based on evidence. Increased application of digital technology in data collection and statistical analysis will make the evaluation process more objective, accurate, and effective.

Finally, to sustainably improve the quality of accounting undergraduate training, the university needs to apply a Total Quality Assurance (TQM) model to continuously improve every aspect of the training process. Building a culture of quality, promoting scientific research activities, strengthening internationalization, and expanding academic cooperation with reputable universities will also contribute to enhancing the competitiveness of the training program. In particular, faculty members should be

encouraged to participate in advanced training, scientific research, and updating professional standards to ensure that teaching quality always stays ahead of the development trends in the accounting field.

6 CONCLUSION

An important result of the research model is that only the educational institution capacity factor (EI) has a statistically significant influence on the quality of accounting bachelor's degree training (β = 0.584; Sig. = 0.000). The other two factors—learners (L) and employers (EM)—are not statistically significant (Sig. > 0.05). This indicates that the quality of training at the University of Labour and Social Affairs depends primarily on the internal capacity of the university, including the training program, faculty, facilities, student support activities, and quality assurance system.

This study has a dataset with a reasonable sample size (N = 265), ensuring reliability for regression analysis (Hair et al., 2017); the Durbin-Watson coefficient = 1.743 indicates that the model does not have residual autocorrelation; there is no serious multicollinearity, and VIFs are all < 3; the model explains 44% of the variation in training quality, which is a good level for the field of social research. However, this study still has some limitations, such as the model not fully encompassing all factors that may affect training quality, such as digital transformation in training, the legal environment and accounting standards, faculty motivation, organizational culture, level of internationalization, etc.; the two factors NH and NTD do not have a significant impact, possibly because the scale does not fully reflect or there is not strong differentiation in the data; and linear regression models may not fully reflect complex relationships. Given these limitations, future studies should expand the research model, more fully addressing independent variables such as digital transformation in training, the legal environment and accounting standards, faculty motivation, organizational culture, and the level of internationalization.

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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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