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Pham Xuan Hau

A STUDY ON IMPACT OF ACCOUNTING EDUCATION ON IMPROVING THE QUALITY ON HUMAN RESOURCE ACCOUNTING*

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Abstract

To develop human resources in accounting and auditing in sufficient quantity and quality assurance based on renewal and enhancement of training and fostering; the combination of specialized training and refresher training and higher education to create high-quality human resources. At the same time, the enhancement of international integration, the establishment of close ties, and mutual recognition between Vietnam and other countries in the region, the world, and international organizations. The main aim of this paper was to address issues related to the inadequacies of the existing curriculum and pedagogies that could adversely affect the role of accountants in this increasingly hostile business environment. Using mixed research methodology, the research identifies the factors influencing the early success of graduates' careers. Discussion on the pertaining issues in the accounting education system led to a suggestion that the existing curriculum and pedagogies be revamped. The accounting curriculum should be broadened to ensure that a broad array of generic skills, knowledge and professional attributes can be developed in accounting graduates. Moreover, to reinforce the learning process, changes in the pedagogies were inevitable. These changes were expected to bring about significant improvements to the quality of accounting graduates to ensure that they could perform exceptionally when they enter the profession.

Keywords: *accounting education, human resource accounting, quality*

1. Introduction

Due to the changing nature of the market for higher education and the structure of the labor markets, more and more emphasis was placed on the employability of accounting candidates.

However, it has been argued that students are not sufficiently prepared to work in a modern business environment through their educational experiences. Part of the blame rests on the broad arm of the accounting education system for not providing

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sufficient knowledge and developing the necessary skills for the students required by the developing accounting profession (Bui and Porter, 2010). Employers also supported a move from a more procedural approach to teaching accounting and are no longer prepared to take on candidates who can only demonstrate technical competence. Previous research indicates that accounting candidates must be able to demonstrate the ability to express their views in writing, as well as the ability to express and explain their views in a convincing verbal form (eg Jackling and de Lange, 2009). In a study (Siegel et al., 2010), most surveyed accountants suggested that the rapidly changing business climate has forced accountants to play a much broader role beyond preparing accounts or providing internal accounting information.

Universities have tried to explain the nature of the education offered to students and then candidates' potential contributions to society (Barnett, 1990). This is reflected in the wording of the descriptions of the employability of new graduates (also known as general skills and educational abilities). These employability skills have become known as the skills, knowledge, and abilities of university graduates and go beyond the disciplinary knowledge that is applicable in many contexts acquired through graduation (HEC, 1992; Bowden et al., 2000). The emphasis on employability-related skills is reflected in higher education policy. In Vietnam, universities have introduced requirements that candidates must complete a "generally accepted" set of attributes that are typically included in each university's educational programs. This type of university-wide policy shows that

universities want to promote educated skills development, which includes lifelong learning, technical training, oral, written, and interpersonal skills, as well as exposure to organizational skills and technology, generally known as generic skills. Recent research, however, suggests that there is a serious discrepancy between the expectations of employers and the skills of accounting graduates (Jackling and Lange, 2009; Cheng, 2007). Therefore, it points out that future accountants do not seem to be ready to meet the challenges of the accounting profession in a developing business environment (Howieson, 2003) and raises the question of the shortcomings of the existing accounting education system.

This study concerns, in particular, the employability of candidates from accounting faculties. The study took into account feedback from candidates, employers, and academics in assessing the effectiveness of the curricula in preparing accounting students for professional work. To date, limited research has been conducted on the perception of all three groups of accounting stakeholders in the assessment of the extent of skills development and the importance of skills in employability in the assessment of preparedness. The purpose of this study is to investigate the perception of:

- Graduates, to the extent that accounting courses contribute to the development of employment opportunities;
- Employers, the degree to which graduates generally show employability;
- Graduates, the degree to which students develop professional skills in university accounting studies;

The following section covers the

literature on the range of skills related to employability, their development in the university plan, and the skills expected of accounting candidates entering the labor market.

2. Literature review

Although it is widely recognized that graduates need a broad base of skills to become competent practitioners in their field, there is disagreement about what specific skills they should promote through an academic program. Fallows and Steven (2000) pointed to the lack of a definitive approach to defining usable (generic) skills. Barrie (2006) explored academics' ideas about what he called "general graduate attributes" and found that there was no general understanding of the skills candidates should have when entering the job market. More recently, Bridgstock (2009) argued that the conventional definition of generic skills is too narrow and that teachers should consider the need for broader career management skills. In this context, there is an emphasis on strengthening lifelong learning skills that enable new graduates to adapt to the changing demands of the labor markets that will arise during their working lives. This raises the question of what is meant by usable (generic) skills. The discussion about basic qualifications an accounting candidate must acquire to qualify during the studies is exacerbated by the lack of distinction between skills and competence in the literature (Rainsbury et al., 2002). Skills are due to a more professional approach to education. The definitions of the competency-based approach vary, but the common thread is the emphasis on performance in the workplace (Boritz and Carnaghan, 2003). It is argued that an

education program for employment accounting should include many technical and soft skills (DEET, 1990). It is increasingly recognized that technical skills must go hand in hand with non-accounting skills for a professional accountant to be able to use the knowledge gained in education. Learning outcomes related to soft skills are usually developed in accounting courses through case studies, small group discussions, debates, group work, problem-solving tasks, and decisions simulated in complex and ambiguous situations. In this study, the term employability is used to describe the technical and soft skills required of an auditor.

2.1. New graduates' perception of developing employability

Previous research has shown that the successful acquisition of certain skills in higher education is related to students' perceptions of the importance of soft skills in the work environment (Usoff and Feldman, 1998; Arnold et al., 1999; Rainsbury et al., 2002). De Lange et al. (2006) found that recent graduates felt that their studies required more emphasis on interpersonal and communication skills. The perceived skill gap in this study was also identified by DEET (1990), with the largest difference between accent and accent having to be sacrificed to capacity. Similarly, Jackling and de Lange (2009) found that graduates felt that their accounting courses focused on building technical skills, with less emphasis on soft skills. The focus of this study is that a study by Jackling and Lange (2009: 376) found that accounting candidates believed that in soft skills, emphasis was first placed on written communication, then on team,

interpersonal and speaking skills.

2.2. The employe's perception of the evolution of qualifications

Previous research has shown that employers and graduates often have different views on the skills required of an accountant (Kim et al., 1993; Radhakrishna and Bruening, 1994). Various studies have focused in particular on how employers perceive the employability of accounting candidates. For example, Bui and Porter (2010) found in a series of interviews that employers viewed communication skills as well as presentation skills as essential. All employers interviewed in the Bui and Porter study found teamwork skills essential for accounting graduates and emphasized the importance of accounting students gaining work experience during their studies to develop these skills. However, Bui and Porter found differences between companies of different sizes when it comes to the expectations of accounting candidates. For example, it seemed that medium-sized companies had high expectations for skills and expected them to take on leadership roles within a year. Similarly, interviews with employers by Jackling and Lange (2009) found that the team's skills were most often cited among candidates as desirable skills. Other skills that employers emphasize include leadership, verbal communication, and interpersonal skills. A study by Jackling and Lange (2009) showed that graduates' perception of skills acquired during their studies, and the employer's expectations of candidates' accounting skills, are visible. Similarly, as Bouire (2011), who describes the expectations of new recruitment, suggested that employers prefer accounting candidates with a global vision; Ability to

work in different teams, including the opportunity to interact with people from different cultural backgrounds.

2.3. Academics' perceptions of skills development in accounting courses

Armitage (1991) noted that academics who taught financial accounting felt that they should focus on the technical aspects of the course, while practitioners preferred a much broader range of topics. A study by Bui and Porter (2010) showed that accounting teachers consider higher education to be the most important in the development of students' intellectual skills, which is reflected in written communication and analytical skills. Learning objectives. Of the six accountants surveyed in the Bui and Porter study, three believe that universities help make students "good citizens" by encouraging them to develop holistically. This vision was condensed into a broader vision that universities should allow students to think for themselves, develop adaptability and gain ethical awareness.

2.4. Triangulation of stakeholder perspectives to develop soft skills

According to Jackling and de Lange (2009), while employers and graduates recognize the importance of technical accounting skills, employers need a wide range of soft skills that candidates say are not adequately taught in their field academic degree in accounting. Bui and Porter (2010) found that teachers and employers had different expectations of "thinking skills" for accounting candidates. Teachers were more likely to consider the role of university education in developing students' intellectual skills, while employers placed more emphasis on higher

education and provided a solid foundation for accounting skills. When it comes to developing employment-related skills, the students interviewed in the Bui and Porter study felt that general accounting courses were too theoretical and not related to the accountant's "real" requirements. Oliver et al. (2011) found that in terms of the skills considered most important for success in early career, most of the skills include: speaking; teamwork; independent learning; intercultural understanding; knowledge; writing; thinking; quantitative; using ICT; community engagement; industry awareness; social contexts; problem-solving; values and ethics assessed in the accounting discipline had a similar goal. However, employers felt that "job-related knowledge and skills" were less important for career success. Succi and Canovi (2020) conduct research to test and compare students' and employers' perceptions of the importance of soft skills in European countries. In this study, soft skills are divided into three Categories: Personal, Social; Methodological. Through research, the authors found that up to 86% of respondents think that soft skills have been more and more focused in the past 5-10 years. Employers consider soft skills important to new students/ graduates.

Overall, it appears from the literature review that the views of the three main actors on the skills required for accounting candidates entering the profession are not consistent. This study uses three research objectives to integrate the perspectives of accounting candidates, employers and accounting teachers to assess the perception of the skills required to succeed in accounting work.

2.5. Research objectives

The peer-reviewed literature reveals many approaches to the importance of skills for university graduates. Different views on the importance of these attributes can be attributed to the expectations of the candidates' role in the workplace. However, given the changing nature of the accounting profession and an increasingly globalized business environment, it is important to analyze the expectations of different stakeholders to adapt educated skills development to the challenges in the work environment. Therefore, the research objectives of this paper are as follows:

RO1. The impact of the educated accounting experience contributes to developing employees' ability to graduate, and these skills are critical to early career success.

RO2. Determine the level of graduates demonstrating skills identified when hiring graduates from an employer perspective and the importance of these skills to early career success.

RO3. From an academic perspective, determining the level of accounting graduates increase the employability of identified candidates and the importance of these skills to succeed.

3. Research method

3.1. Research project and data collection

Data were collected through surveys that collected views from students, employers, and education teams on teaching, assessment, performance, and the importance of employability skills in specific courses. The questionnaires were aimed at the following categories of respondents:

- Graduates up to five years. The respondents in this group were contacted

via e-mail using the e-mail addresses stored in the university's alumni database. Respondents were asked to describe how their experience during the course affected the acquisition of skills and general willingness to work, and how important these skills are for professional success.

- Employers contacted via e-mail addresses of members of the teaching staff in the courses and career centers. The respondents in this group were asked how they perceive the degree to which candidates show skills and general willingness to work, as well as the importance of skills for candidates' career success.

- The course's teaching team was

invited to attend invitations. This group of respondents was asked to identify how they perceive the degree to which candidates demonstrate skills and general willingness to work and the importance of skills for candidates' career success.

The questionnaires collected general information about the respondents, including gender, information about occupation, etc. New graduates' professional skills. Personal characteristics and characteristics and their significance for the success of candidates. The respondents were asked to rate them on a Likert-type scale from "not important at all" to "very important". The fourteen functions used in this study are presented in Table 1.

Table 1. The fourteen capabilities in the graduate employability indicators

No	Abbreviated title	Full text in a survey
1	Speaking	Speaking clearly and effectively
2	Teamwork	Working effectively with others
3	Independent Learning	Learning effectively on your own
4	Intercultural Understanding	Understanding people of other racial and ethnic backgrounds
5	Knowledge	Work-related knowledge and skills
6	Writing	Writing clearly and effectively
7	Thinking	Thinking critically and analytically
8	Quantitative	Analyzing quantitative problems
9	Using ICT	Using computing and information technology
10	Community Engagement	Contributing to the welfare of your community
11	Industry awareness	Developing general industry awareness
12	Social contexts	Understanding different social contexts
13	Problem-solving	Solving complex, real-world problems
14	Values & Ethics	Developing a personal code of values and ethics

(Source: Oliver, 2011)

3.2. Descriptive statistics

3.2.1. Graduates

A total of 300 alumni were contacted through the alumni database, and 200 responded to the questionnaire. In the first three years after graduating, the respondent group was mainly women (80%) under 35

(75%). In response to the survey, 170 people indicated that 85% of them were employed in the specialty related to the title, and 100% of them worked full time. Many employees worked in Ho Chi Minh City. Demographics for higher education are given in Table 2.

Table 2. Graduate respondent demographic details

Question	Possible Responses	N	%
Gender	Male	40	20
	Female	160	80
Age	25 or younger	90	45
	26-34	60	30
	35-45	30	15
	46 or older	20	10
Years since graduation	1	20	20
	2	60	30
	3	40	20
	4	36	18
	5	24	12
Enrolled mainly as	Ho Chi Minh City	200	100
	Full-time	200	100
Employment	Part-time	0	0
	Not employed	0	0
	No answer	0	0
Total Respondents		200	

3.2.2. Employer

A total of 71 employers responded. Members of one of the three professional accounting bodies were invited to participate

in the study. Most of the respondents held management positions (57.8%), and worked in a small and medium-sized enterprises (80%) in Ho Chi Minh City (90%).

Table 3. Employer demographic details

Question	Possible responses	N	%
Position in organization	Executive Manager	23	32.4
	Middle Manager	18	25.4
	Owner of a small-medium enterprise	18	25.4
	Human Resources Officer	3	4.2
	Other	8	11.3
	No answer	1	1.4
Type of organization	Small-medium enterprise	57	80.0
	Public sector	4	6.0
	Large private sector enterprise	10	14.0
Organization located in	in Ho Chi Minh city	64	90.0
	Binh Duong Province	7	10.0
Total Respondents		71	

3.2.3. Course didactic team

A total of 50 lecturers from the participating university responded to the survey. There were more women than men in the group of respondents (83.3%); Most

of them were full-time (100%) and almost two-thirds had more than 7 years of experience as university professors (60%). Demographic data for the course are presented in Table 4.

Table 4. Course team demographic details

Question	Possible responses	N	%
Type of contract	Full-time continuing contract	50	100.0
	Part-time continuing contract	0	0.0
	Full-time fixed contract	0	0.0
	Part-time fixed contract	0	0.0
	Sessional/casual contract	0	0.0
	No answer	0	0.0
Years teaching at university	3 years or less	15	30.0
	Between 4 and 7	5	10.0
	More than 7	29	58.0
	No answer	1	2.0
Total Respondents		50	

4. Results

4.1. Comparison of quantitative data

4.1.1. Graduates

Graduates were given a skill list and asked to rate the importance of each skill for their employability. As shown in Table 5 below, 3 were considered the most important for new graduates: critical

thinking (average = 3.58), then clear and effective speech (3.65), knowledge and skills related to work (3.65), clear and efficient writing (3.25), work effectively with others or work in a team (3.18), the ability to solve real complex problems (3.21), and use computer science and information technology (3.40).

Table 5. Graduate perceptions of the extent and importance of the degree in building generic capabilities

No	Abbreviated capabilities (in order of the 'importance' mean)	Extent		Importance		Mean difference	Pearson correlation
		Mean	S.d	Mean	S.d		
1	Speaking	2.94	0.97	3.65	0.76	-0.62	0.364
2	Team work	2.89	0.87	3.18	0.78	-0.58	0.405
3	Independent learning	3.12	0.86	3.27	0.93	-0.18	0.492
4	Intercultural understanding	2.74	0.96	2.96	0.93	-0.29	0.492
5	Knowledge	2.65	0.90	3.65	0.74	-0.82	0.375
6	Writing	2.99	0.91	3.25	0.74	-0.64	0.532
7	Thinking	2.98	0.94	3.58	0.72	-0.71	0.513
8	Quantitative	2.79	0.87	3.29	0.82	-0.41	0.382
9	Using ICT	2.82	0.92	3.40	0.80	-0.68	0.466
10	Community engagement	2.64	0.99	2.67	0.89	-0.45	0.518
11	Industry awareness	2.74	0.88	3.05	0.82	-0.43	0.467
12	Social contexts	2.76	0.93	2.87	0.88	-0.46	0.571
13	Problem-solving	2.82	0.94	3.21	0.77	-0.99	0.250
14	Values & ethics	2.99	0.85	3.15	0.75	-0.49	0.397

4.1.2. Employer

To answer the second research objective, the study analyzed the employer's answers to the same list of educated skills and their assessment of each individual's significance for accounting candidates'

career success. As shown in Table 6 below, the following skills were identified as the most important: clear and effective speech (average = 3.68), teamwork (3.56), values and ethics (3.59), critical thinking (3.50), and clear and efficient writing (3.45).

Table 6. Employer perceptions of the extent and importance of the degree in building generic capabilities

No	Abbreviated capabilities (in order of the 'importance' mean)	Extent		Importance		Mean difference	Pearson correlation
		Mean	S.d	Mean	S.d		
1	Speaking	2.30	0.76	3.68	0.63	-1.17	0.011
2	Team work	2.35	0.71	3.56	0.69	-1.07	0.138
3	Independent learning	2.29	0.90	3.21	0.82	-0.92	0.120
4	Intercultural understanding	2.33	0.84	2.81	0.90	-0.48	0.220
5	Knowledge	2.05	0.83	3.09	0.77	-1.04	0.208
6	Writing	2.15	0.77	3.45	0.72	-1.14	0.121
7	Thinking	2.14	0.84	3.50	0.72	-1.22	0.220
8	Quantitative	2.21	0.74	3.06	0.70	-0.85	0.137
9	Using ICT	3.18	0.69	3.24	0.65	-0.06	0.319*
10	Community engagement	1.88	0.72	2.50	0.83	-0.62	0.283
11	Industry awareness	1.88	0.75	2.75	0.79	-0.87	0.258
12	Social contexts	1.97	0.73	2.59	0.86	-0.62	0.251
13	Problem-solving	1.75	0.71	2.91	0.88	-1.16	0.280
14	Values & ethics	2.37	0.77	3.59	0.73	-1.04	0.265

Employers were also asked how the level contributed to the development of these articles, and it is worth noting that only one item averaged out of three: computer use and information technology (average = 3.18). This suggests that employers believe that skills are not communicated effectively to graduates when they enter the labor market.

Based on the most important skills employers mention, the biggest gaps are critical thinking (average difference = -1.22), clear and effective speech (-1.17), clear and effective writing (-1.14), teamwork (-1.07), and Values And Ethics (-

1.04). The average differentiation result for employers is significantly higher than candidate points and reflects the employers' unrest in preparing candidates.

4.1.3. Course group

The course group was given a list of alumni skills and was asked to assess the importance of each candidate for the career success of graduates with that degree. As shown in Table 7 below, the skills that the course team found are most important for recent graduates: teamwork (average = 3.51), clear and effective speech (3.38), critical thinking (average = 3.72), and solving real-life situations. (3.27).

Table 7. Course team perceptions of the extent and importance of the degree in building generic capabilities

No	Abbreviated capabilities (in order of the 'importance' mean)	Extent		Importance		Mean difference	Pearson correlation
		Mean	S.d	Mean	S.d		
1	Speaking	2.22	0.83	3.38	0.99	-1.27	0.656
2	Team work	2.52	0.81	3.51	0.95	-1.14	0.746
3	Independent learning	2.38	0.86	3.03	0.94	-0.65	0.465
4	Intercultural understanding	2.39	0.93	3.17	0.94	-0.78	0.259
5	Knowledge	1.81	0.60	2.94	0.83	-1.13	0.359
6	Writing	2.22	0.83	3.23	0.99	-1.01	0.602
7	Thinking	2.24	0.97	3.72	0.95	-1.09	0.562
8	Quantitative	2.16	0.95	3.24	0.93	-1.08	0.111
9	Using ICT	2.99	0.93	3.02	0.96	-0.03	0.644
10	Community engagement	1.88	0.69	2.60	0.98	-0.72	0.163
11	Industry awareness	1.74	0.63	3.04	1.00	-1.30	0.620
12	Social contexts	2.29	0.72	2.62	0.83	-0.33	0.393
13	Problem-solving	2.00	0.89	3.27	0.92	-1.33	0.158
14	Values & ethics	2.16	0.99	3.21	1.06	-1.05	0.229

Finally, regarding the answer to research objective 3, Table 7 shows that the course group (researchers) had nine points where the average difference between the importance of skills for candidates and the degree the candidates studied was greater than 1, measured based on the four-point Likert scale, it suggests that academics find many of the educational gaps that emerge through the program.

5. Conclusion

This Graduate Accounting Survey provides insight into how graduates, employers, and class members perceive "skills relevant to early career success" and how this course contributes to their success. development (from the candidate's

perspective). and the degree to which graduates generally succeed. The study also provided evidence for the assessment of competence development of accounting academics.

The study looked at how candidates, employers, and course teams perceived and whether these skills were demonstrated in the workplace. The results showed where the biggest differences emerged through comparisons between the importance of candidates' skills and the extent to which the candidates acquired them.

New graduates felt their skills were not sufficiently developed, even though they did not follow them well enough. Employers and courses believe that while

certain skills are important, candidates show less of them.

As with all such studies, the results presented here have limitations. The answers were, for example, limited to recent graduates and employers who could be contacted via active e-mail addresses. Also, there is a delay in the perception of new graduates and employers about training placement up to five years before the exam. In many cases, there were course changes between graduation of study units and views from students about the study.

Despite these limitations, the results presented here are somewhat worrying. For many years, there has been a wealth of literature on accounting education on the need to consider education. Also, many resources have been devoted to filling this gap. However, this disadvantage still exists. All of this suggests that the curriculum and its ability to integrate these skills effectively requires reassessment for university graduates.

Therefore, future research can investigate this problem further using other research methods, such as focus groups and stakeholder interviews, to test the effectiveness of various learning and learning innovations. Also, future research may focus on the number of companies by size to obtain a more comprehensive score, and thus expand the findings to Bui and Porter (2010), which show that the employer's requirements for employability for candidates vary with the company's size.

Conflict of Interest

The authors declare no conflict of interest.

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