Research to Improve Training Quality of Accounting Human Resources - Accomplishing Audit with Industrial Network 4.0 in Vietnam

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Abstract:
The article analyzes the characteristics of accounting and auditing human resources and sets out the requirements of the industrial revolution 4.0 for accounting and auditing human resources. Since then, we analyze the necessary skills of accounting human resources to meet the needs of businesses in the digital era. Finally, we offer solutions to improve the quality of training high quality accounting and auditing human resources in accordance with the development of the industrial revolution 4.0

Keywords: Accounting - auditing training; industrial revolution 4.0; Vietnam

1. Introduction

Accounting is a profession that exists in parallel with the existence of the economy. Therefore, the human resource needs of the accounting industry will never be "saturated". According to the survey results, the proportion of accounting students seeking jobs is always at the top. In the spirit of the National Start-up movement, in the coming time, many businesses will be established, so the demand for human resources in general and the human resources in the accounting industry, in particular, will increase. This shows that the accounting industry has never been HOT even though this industry is not a new industry.

In the onset of the 4.0 industrial revolution, with the creation of a new structure of the economy based on high-tech applications, the internet of all things, artificial intelligence, smart robots, and public blockchain technology, cloud computing, digital technology, ... greatly affect the cycle and method of accounting and auditing. Industry 4.0 is based on digital technology, integrates smart technologies to optimize production processes, business processes, production methods and new technologies, including information processing process and information provision of accounting and auditing. Industry 4.0 will fundamentally change the method of accounting and auditing by applying electronic vouchers, by applying software programs to process, synthesize data and record accounting books, actually show audit methods in a computerized environment. Accounting does not take too much effort in classifying vouchers, handling each individual economic operation, recording types of accounting books in a certain order but the problem of concern is presenting financial statements and provide financial information according to the most common standards.

General audit and independent audit and State audit, perform the function of checking and evaluating and confirming the reliability of economic and financial information processed and provided by accountants. Therefore, the change of processes and procedures for handling information synthesis as well as the presentation of information on financial reports in the context of industrial revolution 4.0 also requires the State Audit to have innovation. very basic on the audit cycle, as well as the application of audit methods.

The demand for quality of human resources and new requirements in integration, before the onset of the industrial revolution 4.0 requires a very fundamental innovation in training programs, content and methods. Bachelor of accounting and auditing. Many solutions are needed to innovate both the content and the Bachelor of Accounting and Auditing training programs at Vietnamese universities. At the same time, on the basis of clearly seeing the effects of digital technology, industrial revolution 4.0 to the profession of accounting and auditing. From there, clarifying requirements, how to innovate content and especially, fundamentally innovating training methods of Bachelor of Accounting and Auditing.
2. Training accounting and auditing human resources in the digital era

In Vietnam's open, integrated market economy, transparency, and openness of financial information are growing and growing. This is not only an urgent requirement of a multi-owned, competitive economy but also a requirement of an economy, a healthy and vibrant financial market. Therefore, the strong development of the accounting services and auditing services market is a requirement and an inevitable trend. With a country of more than 90 million people, there are nearly one million businesses, including thousands, tens of thousands of public companies, companies directly involved in the financial market, with several hundred service companies. accounting and auditing services, with several thousand accountants, auditors are too small compared to demand. Therefore, in the coming years, the demand for accountants and auditors is huge. Of course, the first and urgent job now is to standardize the training program, standardize and formalize Vietnam's accounting and auditing occupational certificates in accordance with international professional training standards. Vietnam Association of Accountants and Auditors, Vietnam's accounting profession organization is actively implementing this project. At the same time, looking forward to and willing to receive the transfer of the Ministry of Finance to organize examinations and professional certificates - please emphasize: Accounting profession certificate for accountants and professional auditors The problem is equally important to improve the quality of accounting and auditing services, improve the capacity, quality of accounting and professional auditing. Vietnam Association of Accountants and Auditors is responsible for managing and controlling the quality of accounting, auditing and professional ethics control services of accountants and professional auditors. This is also the responsibility and obligation of the Association of members of the Federation of International Accounting and Federation of ASEAN Accountants in accordance with the practice.

Accounting training in the 4.0 period requires a drastic change in training programs, teaching methods and methods of examination and evaluation. For example, instead of teaching memorization, it is necessary to teach principles and principles to apply; instead of teaching how to memorize each profession, teach how to apply technology to synthesize and analyze learning materials so that it can look up, apply, synthesize and generalize learning content from there. applying to solve problems arising in practice ...

**Accounting - auditing in a digital era**

Industrial Revolution 4.0 with internet helps accounting - auditing work not limited by geographical distance. Accounting - auditors in Vietnam can perform accounting - auditing work in any country around the world if individuals organize accounting and auditing work to meet all requirements event of accounting - auditing.

In contrast, any accountant - auditor in any country that is allowed to practice in Vietnam can do the accounting and auditing work of an enterprise (DN), organized in Vietnam. This creates both opportunities and challenges, for those who practice accounting and auditing in Vietnam. It is necessary to improve their capabilities and conditions in order to be able to meet international practice conditions, enhance their position and expand their scope of practice.

Big data gives people access to infinite knowledge, enabling people to learn anything they need to know but there are also shortcomings of informal information. It makes us cautious when accessing information and using information. With artificial intelligence, economic experts predict, many industries at risk will disappear because of automation trends. Artificial intelligence can replace the manual work of accounting - auditings such as data collection, processing, and calculation, but stages such as analysis and finding causes of solutions for each specific situation, However, even those situations that have never happened ... always need human participation. Artificial intelligence, though not a substitute for humans, is changing the environment, the working environment of accounting and auditing.

**The new trend for accounting and auditing**
All of these factors are creating new trends for accounting and auditing careers. According to the 2016 survey results of the Association of UK Certified Public Accountants (ACCA) on future professional accounting taking place in 22 countries around the globe (including Vietnam): About the expected trends The highest impact in the next 3 to 10 years, up to 55% of respondents said that the development of automatic accounting system is assessed as the highest impact in trends, in addition to trends such as comedy harmonizing accounting standards (42%), the penetration of cloud computing in business (41%), economic volatility (42%) ...

Accounting includes stages such as collecting, processing, analyzing and providing information. All these stages can be replaced by machines. At this time, accountants must be technology savvy, using technology for their work. Machinery is an artificial intelligence that can do what people can hardly do. However, they are only tools to support work in the accounting - auditing, operating under inherent programming, they can hardly make judgments, the advice in each case arises specifically with those New situations have never happened.

Moreover, accounting - auditing needs to follow certain legal rules, people are always needed with the update period for equipment as a tool for their work. Artificial intelligence is a man-made product and serves the purpose of people, automation can change working conditions and conditions but it cannot be confirmed that artificial intelligence can be changed completely for people in the field of accounting - auditing but will also set higher requirements in accounting: computer processing, information security, data analysis, and computer networks.

However, each individual, organization operating in the field of accounting - auditing must be aware of the importance of technology to apply it to the trend, saving resources and increasing work efficiency. ACCA has conducted many research investigations. The general research results show that, in order to survive and develop in a digital age, future accountants and auditors need not only elements such as intelligence, emotional index but also need to be added. Essential elements for career development such as technology skills, vision.

Future professional accountant research report - Factors leading to ACCA's future change and skills published in 2016 also show that, in a digital age, every professional accountant will be countered. Demonstrate competence and skills in 7 areas: professional skills and professional ethics, experience, intelligence, digital skills, creativity, emotional index, and vision.

One important thing in the digital age is the global financial information system connected. This connection is due to technology and by the internet, it brings many investment opportunities, many sources of financial information are global but also potential risks in the financial system. The history of human development since the technology, the internet has witnessed many economic crises spreading in many countries; Vietnam is also among them and must also suffer a lot of influence.

Accounting, especially auditing, becomes an effective tool and it is not surprising that auditing or financial advisory services are becoming increasingly important. Vision becomes one of the important factors in the development of those who work in the field of accounting - auditing, financial consulting. To get this accounting - auditing needs to change to meet the requirements of the new era, global connectivity and meet public expectations.

3. Solutions to improve the quality of accounting human resources - adaptive audit and development in a digital era

Digital era is bringing new opportunities and new challenges for individuals and organizations operating in the field of accounting and auditing. For individuals who have been and will be active in the field of accounting and auditing, there are two highlights in a digital age that every person must consciously change, that is the ability of technology and ability to make judgments (vision), besides a core element in addition to professional competence is ethical professionalism.
When all jobs can be handled by technology, professional ethics becomes an essential element than ever before, thus being able to build and define the true image of enterprises. Only accountants with professional ethics and respect for new truths can create true value for shareholders so that shareholders continue to invest in businesses. Only professional ethical auditors can help investors determine the direction of less risk and more opportunities to help protect the legitimate rights of the public.

In order to make full use of opportunities in a digital age, first to force each accountant - auditor to understand the basic principles for all behaviors in the area of expertise, to know whether the behavior is true or not, according to the set standards and principles and must understand the most basic knowledge, then it is possible to advance to higher level knowledge in the process of becoming professional accountants and auditors.

To do this, those who work in accounting and auditing must understand the fundamental knowledge, improve their experience, and regularly update changes. Besides, it is necessary to maintain professional ethics, put the public benefit above self-interest. The article will contribute to the formation and development of professional skills and professional ethics, experience, and vision for accountants and auditors.

Moreover, the field of accounting and management accounting is also playing an increasingly high role in the new trend, helping businesses regulate business activities in the present and in the future. Therefore, the basic level, accounting work can be done automatically, businesses also need people to check, analyze and even make assessments for the current and future financial situation. Depending on the level that employers pay their employees.

An accountant - an auditor who knows the opportunities is a person who not only fosters his / her professional skills but is also able to use technology for his work, has a vision and has professional ethics besides being able to creative, sensitive and intelligent.

At this time, each accountant and current and future auditors need to foster their use of artificial intelligence (using technology) for their work from simple as excel application to sections, accounting software, management and analytical software ... and ways to keep the information confidential for businesses and their customers, thereby exploiting the customer market thoroughly. In addition, fostering knowledge and applying the ability to recognize problems of management accounting in enterprises, in addition to the current financial accounting trend. This is the area that helps increase investment benefits for businesses.

In addition, the indispensable means to help accountants and auditors at present and in the future reach far beyond their scope of activities which are international languages. Particularly in the field of accounting and auditing, language brings added value benefits not only in communication but also in international expertise.

Therefore, the opportunity will be increasingly expanded for the accounting teams - auditors of international standards, recognized to operate in many countries around the world such as ACCA, CMA, CIA ... These certificates can be helping accountants - Vietnamese auditors to maximize their scope of activities, improve the competitiveness of human resources in the field of accounting and auditing of Vietnam.

For organizations providing accounting, auditing, financial advisory services, in the global trend, investment is far beyond the national scope, necessary for professional accountants and auditors to have a vision, assess the financial capacity honestly, preserve investors. Companies that provide financial advisory services are forced to change so as not to be disrupted or may be excluded from the market when they do not exploit the value that the digital era brings.

Services that are basic, easy to implement, such as accounting services, provide basic financial data information that brings about normal profits, but advanced services such as providing data for distribution financial analysis, in-depth consulting ... are the sources of high profits for businesses. Thus, globalization, big data, internet, and technology are bringing a global market for businesses operating in this field, especially businesses with employee quality and service quality. International
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