Training Accounting and Auditing In the Context of Vietnam

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Abstract: In this article, we provide the basic benefits analysis of training links between schools and businesses in training in accounting and auditing. We have analyzed the current status of accounting and auditing training in Vietnam and have since made recommendations to government agencies, universities, colleges and recruitment agencies like auditing firms to improve university's training efficiency.

Keywords: Training accounting, training auditing, connecting university and corporate

I. INTRODUCTION

Along with the process of economic integration increasingly deep, the demand for high-quality accounting and auditing in Vietnam is expected to increase rapidly in the coming time. New opportunities and challenges are more intense than ever as trade liberalization agreements with labor mobility have become a reality. The article exchanged some ideas related to the current status of high-level accounting and auditing training and proposed a number of solutions to improve the quality of human resources for accounting and auditing.

In recent years, one of the pressing issues of the higher education sector in our country is that training is not closely linked to the needs of society, especially the needs of businesses. Most graduates find it hard to find jobs or jobs that are not suitable for trained professionals. According to the latest statistics of the Ministry of Education and Training, 63% of graduates do not have jobs, 37% are recruited not to meet the job, many companies take 1-2 years of retraining. Therefore, the school's training is tied to the needs of businesses.

Training benefits associated with the needs of businesses

If each side pursues its own interests without taking into account the satisfactory benefits of the other party, it is very difficult to cooperate with each other. The parties must clearly recognize each other's "customers" in order to have "behaviors" on the principle of mutual benefit. Cooperation between universities and businesses in general and in training, in particular, is quite new in our country. Therefore, mutual understanding to implement the principle of mutual benefit is very limited. Businesses are profit organizational, so they are very interested in costs and benefits. They cannot spend time and money cooperating with universities if they see no practical benefit. The biggest benefit of cooperating with universities is getting human resources that match the development needs of businesses. Instead of looking for workers on the free market, taking time and cost to retrain, enterprises "order" with universities to train officials and experts to meet the demand of distribution. my development. Thus, universities will bring huge benefits, creating valuable "assets" for businesses in the future.

II. CURRENT SITUATION OF TRAINING ACCOUNTING AND AUDIT

Currently, the accounting and university audit training is carried out in many public and non-public economic and financial universities throughout the country. In many universities specialized in accounting and auditing, there are all training systems and training levels, from intermediate, college, university transfer, formal university, graduate and advanced training. Doctors with all formal systems, in-service, distance education. That is not to mention hundreds of classes of vocational accounting and auditing organized by schools, centers, and businesses in all forms. Therefore, in terms of quantity, the training results of the schools partly meet the human resources in accounting and auditing for the past period as well as in the coming period. Graduates and graduates are highly appreciated by agencies and enterprises, have good career development, adapt to the environment of international integration and competition. Not only try to meet the social needs of quantity.

In addition, the training programs of many schools are also built in a way that is linked to international vocational certificate training programs such as ACCA, CPA Australia to help students continue their studies developing a career in a convenient way.
The fact that many schools teach specialized subjects in English has helped to overcome language barriers, develop English ability in students' work, and support students with good working ability in the environment. international upon graduation.

In fact, accounting and auditing are still attractive majors attracting many contestants every year thanks to the attraction of high income, easy to find jobs in many fields. This is why every year thousands of accounting majors, auditors register for entrance exams or graduate.

However, if considering the quality of training, there is a large deviation between schools and the quality in general still does not meet the requirements of high quality human resources in accordance with the development situation and Deep integration of our economy in the long term.

The fact shows that the number of trained and audited personnel in accounting and training sector is very large every year, but the level of professional skills, foreign language skills and other soft skills of this subject yet. High, not yet reached the common ground of the region. Currently, the number of accountants and auditors who have mastered international accounting principles and practices is not much.

Cumulative thinking understands global issues is limited, difficult to integrate deeply with international accounting and auditing. Many schools teach too many theories while students need more than a solid accounting, financial background and effective practical skills. Many graduates have not been able to grasp accounting or auditing work as soon as they are delivered, but it takes time to retrain.

Besides, the teaching staff who teach the modules on accounting and auditing are still quite young, lack practical experience and practical work skills. Many university educators still believe that accounting and auditing training to work at Vietnamese enterprises, according to Vietnamese accountants, also partly affects future orientation and training plan.

Accounting and auditing strategies to 2020, vision 2030 approved by the Government according to Decision No. 480 / QD-TTg dated March 18, 2013, clearly show that Vietnam will strongly develop the next service market. accounting, auditing, increasing the number of accounting and auditing service enterprises and the number of practicing auditors and accountants; Expanding domestic and foreign accounting and auditing services market;

Improve the quality of accounting and auditing services; diversify accounting and auditing services and products to meet the management requirements of the national economy. However, as predicted by financial experts, if not carefully prepared human resources, it is possible that auditors of ASEAN countries are more developed than ours like Singapore, Thailand, Malaysia, Philippines can go to Vietnam. Men compete directly with our country's workers.

Thus, right at home, this team has not met the demand of the domestic market. Therefore, domestic workers may find it hard to find work in big auditing companies (Big Four) at home. Since then, leading to the corollary of the universities themselves will be under pressure to renew training activities to meet the needs of the market, because once the majors find hard jobs will attract fewer students to post. sign the exam.

Therefore, the connection between schools and businesses is very important; the school is an environment for students to learn basic theory, soft skills, knowledge of accounting standards, auditing and enterprises will act as practice models for students to actualize knowledge learned from school chairs. However, the connection between the business and the school is difficult to implement because: First: The business does not want to disclose the information of the publishing business to many people, which will affect the business operations of the enterprise. Second: The school must invest a sizable amount of money in building an establishment to invite businesses back. Therefore, ideally, it is in the schools themselves that small businesses with business activities will be formed and then there will be an accountant and for them to be accountants for the business itself will save costs. and efficiency will be higher.

III. SOME PROPOSALS

With WTO accession in recent years and recently joining the AEC, Vietnam is facing many challenges ahead, in which, the great challenge of professionalism and skill of highly qualified personnel in Accounting and auditing sectors cannot be overlooked and need to have solutions to quickly solve to meet the requirements of development and deep integration of our economy in the current period.
Obviously, improving the quality of accounting training, university audit to create high quality human resources is an urgent requirement of our economy in the current period because this is always considered as High-class service, actively contributing to economic growth, creating a competitive business environment.

However, in order to do this, in addition to the efforts of each training institution, mainly college colleges, there must be strong participation and effective synergies between schools, between schools with state management agencies in training, accounting, auditing as well as with organizations and professional associations in establishing appropriate output standards, innovating curriculum content according to internationalization and development of highly qualified lecturers. Accordingly, in the coming time, it is necessary to focus on the following key issues:

Regarding management agencies:

Firstly, trade and labor liberalization agreements create challenges and opportunities for accounting and auditing careers, to provide human resources for careers in the new period, which need to be reviewed. Training orientation to meet current domestic needs. Maintaining the training direction to meet the current domestic demand will lead to the gradual loss of the accounting and auditing labor market at home, not to mention losing the opportunity to expand to other countries in the region. Many people said that it is necessary to have a strategy to turn the accounting and auditing career into a sector that brings GDP to the nation.

Secondly, the Ministry of Finance needs to coordinate with the Ministry of Education and Training to develop an international standard accounting and auditing training strategy and create conditions for each school depending on its current capacity. design suitable training programs in accordance with the advanced program approach in the world. This strategy creates a legal foundation for each school to be proactive in planning the process of training human resources in accounting and auditing to meet the requirements of use in Vietnam and other countries in the region, areas and international professional organizations.

Thirdly, renewing the model of exam training, certification of auditors, practicing accountants in the direction of training, credit-based exams to grant auditors and practicing accountants certificates; at the same time expand and strengthen the number of practice accountant exams, notary accountants, auditors set out in the Accounting - Auditing Strategy in 2020, the vision of 2030 approved by the Decision 480 / QD-TTg dated March 18, 2013 of the Prime Minister.

On the side of professional organizations:

Firstly, improving the role of professional associations such as Vietnam Association of Certified Public Accountants (VACPA), Vietnam Association of practicing accountants (VICA) ... to help strengthen checking and monitoring the quality of accounting practice auditing to ensure qualified people can practice, thereby improving the quality and competitiveness of Vietnamese auditing companies in the market.

The association should demonstrate its role by becoming a bridge to establish a link between state agencies, training institutions, professional associations and businesses, creating outputs for students. At the same time, when new standards are issued, professional associations should invite experts to exchange and update new knowledge through training classes to improve the qualifications of accountants and practicing auditors.

Secondly, strengthen cooperation with professional associations in the ASEAN region to increase the level of understanding and communication between the accountants and auditors in the region. Promote agreements and cooperation among ASEAN countries to move towards recognizing mutual qualifications and certificates.

Closer cooperation with professional associations in the world to train accountants and auditors to reach the level equal to the level of the region. In particularly state agencies and professional associations play a role to issue and guide enterprises to implement. In the process of implementation, enterprises will contribute ideas to the State agency to adjust the legal document system more suitable to the actual situation.

On the side of universities:

Firstly, innovating the content and teaching methods. Strongly coordinate and strengthen cooperation with ACCA, CPA Australia, CIMA ... to renew the training curriculum. Innovating the content of the training program for learners through this program will have both modern and practical, academic and academic knowledge, applicability, and research and technical ability. Intensive professional skills match the skills identified in the output standard.
The training program must innovate in the direction of approaching and inheriting the positive aspects of the training programs of advanced universities in the region and the world in the field of accounting and auditing to help students with can integrate and practice effectively in an international work environment.

In addition, the schools need to design in the training program the specialized content of a specific nature of the legal environment and the operating environment in Vietnam so that learners can perform professional work one how to be proficient after graduation.

Increasing the application of teamwork methods to implement teacher-provided case exercises has a very important effect of improving the quality of training towards internationalization. Focus on strengthening the time of class discussion through the topics required by lecturers in the direction of expanding the content of the subject through the approach of domestic and international publications so that learners can update knowledge and raise highly modern and academic in the content of the subject.

Secondly, universities need to closely connect with domestic and international professional organizations to gradually introduce training programs of professional applications that have been studied by these organizations synthesizing and applying in the process of training various types of practicing certificates widely recognized in Vietnam and internationally.

This cohesion will create a harmony between academic training and intensive professional skills training, between the accounting and auditing reality of a country with the internationalization of convergence trends. Global math, thereby improving modernity, professionalism for the quality of the output at the university level. Perform quality accreditation by independent organizations. Auditors for the accounting and auditing industry will base on these standards to evaluate and publish results, whereby the society has enough information to make decisions about employment and choice — school to learn.

Third, universities need to coordinate and through professional associations such as the Vietnam Association of Accountants and Auditors (VAA), Vietnam Association of Certified Public Accountants (VACPA), the Chief Accountant Club to create a wide and deep relationship with different types of businesses in the economy to help learners have easy access to practical work at businesses to practice well pre-graduation career skills, on the other hand, creating this relationship will help schools regularly hear from businesses - key employers - the quality of training products. provided as well as the appropriateness of the training program to meet the quality requirements Lay out.

It is the opinions and contributions of enterprises that will be an important basis for the schools to adjust the output standards and innovate the training program appropriately.

Fourth, improve the capacity of the faculty. Teachers are not only people with good moral qualities but also people with extensive professional knowledge, constantly updating so that knowledge is always renewed and modern and at the same time there must be Understand the practical situation of professional activities so that besides academic, there must be deep practicality in the teaching content.

Besides, proficiency in foreign languages to serve research and academic exchange is also one of the basic requirements that teaching staff must have to meet the training needs in the first program — international advance. The process of international integration will also appear in new training facilities on the basis of liberalizing the provision of training services.

Therefore, even the current higher education institutions themselves face the challenge of shifting staff, the pressure requires an adjustment in remuneration policies, attracting policies change the approach and maintain relationships with auditing enterprises, career management agencies during the training process. Proactively attract a team of excellent domestic and foreign experts and lecturers to participate in the training process.

Fifth, strengthen extra-curricular activities for career development for students. Schools need to strengthen inviting auditing experts from state audit agencies, auditing enterprises to talk to them on a specialized subject; Communicating between the Career Association and the student auditing enterprises are held regularly every year.

Exposure to auditing experts helps students get better orientation for future careers, prepare earlier and better for their careers, better access to accounting and auditing jobs. Future.
This is also the way many universities around the world do. In addition, the courses need to enhance language teaching and specialized foreign languages so students can switch to international degrees more easily. For accounting majors, auditors need to regulate the output standards for foreign languages to improve even more than today.

On the side of auditing enterprises:

Firstly, coordinate with training institutions to create favorable conditions for employees to participate in training, updating knowledge, accounting standards, new accounting regimes and tax regulations. Encourage employees to participate in international auditing certificates.

Secondly, actively participate in contributing ideas on the needs, orientations and solutions of training human resources for the accounting, auditing, and economic integration process of the country. Collaborate with universities through positive feedback on the quality of new graduates for schools to promote innovation in training programs and participate in compiling and criticizing curricula and training at universities learn new accounting and auditing policies based on international accounting and auditing standards.

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