An analysis of underlying constructs affecting the quality of accounting human resources

Dang Huy Nguyen[a*]

[a]Hanoi University of Business and Technology, Vietnam

C H R O N I C L E	A B S T R A C T
	This paper is conducted to investigate the impact levels of inside determinants on the quality of accounting human resources in accounting service firms in Hanoi. Data are collected using 120 questionnaires from accounting service firms. Based on the data collected, we use Cronbach's Alpha, EFA and regression model for learning the effect of different variables on the quality of accounting human resources. The results show that three inside determinants including Human resource assessment (A), Human resource training (T) and Human resource recruitment (R) had positive relationships with the quality of accounting human resources. Based on the findings, some recommendations are given for improving the quality of accounting human resources of accounting service firms in Hanoi.

1. Introduction

Of all resources to create development, human resource is always the most important one. People are either a goal or a motivation for development. Currently, with the knowledge – based economy, the human factor is always considered to play an important and decisive role in the existence and development of each organization, enterprise and society (Le, 2016). Improving the quality of human resources not only comes from producing activity requirements but also from human needs, which creates good conditions for improving the quality of human resources today. Only when having a qualified team can an enterprise have the main resource to promote its great strength to lead the enterprise to develop sustainably (Le, 2016). Vietnam's economy is deeply integrating into the world economy, the scale of industries is expanding both in depth and breadth, creating great job opportunities for many different subjects in the society. The number of businesses is increasing; therefore, accounting service firms in Hanoi have more opportunities to develop and the number of employees doing accounting at accounting service firms is also increasing. Accounting human resources at accounting service firms provide accounting services to a wide range of customers with diverse sizes and business lines. For customers whose enterprises engage in export activities, accounting human resources must regularly learn about the business environment not only in Vietnam but in all over the world too. Moreover, they need to have a deep understanding of accounting in export enterprises, taxes, fees, customs, etc. In order to do those tasks, accountants need to have qualifications, understanding and knowledge in accordance with the regulations and practices related to customer activities. Most of the accountants in the accounting service firms in Hanoi are hard - working and eager to learn. Since requirements in the provision of accounting service firms are to be meticulous, persistent, accurate and timely, these diligent virtues of accountants are promoted. Besides, accounting human resources are gradually rejuvenated, physical strength of each accountant is an important basis for the development of accounting human resources in accounting service firms. However, the professional knowledge and working skills in accounting sector are not high due to not fully understanding and applying the professional training at universities. In addition, the Ministry of Finance

* Corresponding author.
E-mail address: danghuykdcn@yahoo.com (D. H. Nguyen)

in is in the process of building and deploying a roadmap of applying international financial reporting standards (IFRS) in Vietnam. Since the ability to access and apply science and technology to the accounting work of accountants is not analogous due to the low starting point and not supportive environment exposed to modern science. The quality of accountants in accounting service firms need to be improved, the factors affecting the quality of human resources accounting need to be analyzed and measured so that we can find solutions to improve the quality of accounting human resources.

2. Literature Review

The studies focus on three factors that affect the quality of accounting human resources, namely: (i) human resource assessment (A), (ii) human resource training and (iii) human resource recruitment.

2.1 Human resource (HR) assessment

Enterprises in Vietnam have assessed human resources through the performance level of human resources and considered it as human resource assessment, then taken that result as a basis for human resources remuneration policies. Human resources assessment through job performance evaluation is an important activity in HR management. It plays an important role in the process of encouraging employees to work better, because the performance evaluation helps organizations treat their employees fairly and when organizations recognize the achievements of employees, employees would be more motivated to work well and change behaviors towards better way, thereby improving the quality of human resources (Vu, 2013). Human resource assessment through work performance evaluation helps the organization treat employees fairly, those who performs excellently will have opportunities to be considered and appointed at a higher position. Therefore, fair assessment is essential in the process of encouraging, retaining employees and creating efforts and solidarity for collective attachment of workers. At the same time, this process helps the organization realize the achievements of employees, helps employees be motivated to work well and change their behaviors in a better way, thereby improving the quality of human resources (Le, 2016). Through a survey of 250 import-export service businesses in some provinces of Southeast, Vietnam, using mixed research methods, Doan (2017) confirmed that evaluating human resources is one of six factors positively affecting the quality of human resources.

2.2 Human resource training

The concept of training often has a narrower meaning than the concept of education. Training refers to the period when a person has reached a certain age and a certain level to be trained. It is the coaching and teaching process for a group of people, an organization or a society on a problem, and aiming to achieve a certain goal. Training refers to teaching practical, professional or knowledge skills related to a specific field so that learners acquire and master systematic knowledge, skills and careers, preparing them for adapting these skills in real life and preparing them the ability to take on a given job. Training is a learning activity to equip people with more knowledge in all aspects, to prepare them for their comprehensive and deeper knowledge. Vu (2015) affirmed that in order to improve the quality of human resources in companies, it is necessary to improve the capacity of each individual, of which improving skills and professional qualifications is extremely necessary. Therefore, companies always encourage and facilitate all employees to develop comprehensively in both professional and soft skills not through work only, but also through training, self-training and knowledge exchanging. Training and retraining human resources are key activities in improving the human resources of each enterprise. Training and retraining to improve occupational qualifications for employees will ensure that the human resources of enterprises can adapt and keep up with the evolution and development of science and technology, ensure a good workforce for businesses to successfully complete the goals (Le, 2016). Through training and retraining, on the one hand enterprises help workers with supplement the lack of professional knowledge and skills, and on the other hand, companies help employees understand their jobs and their operations better, handle situations arising at work more professional, work more voluntarily, have a good attitude towards their job and be more discipline. These changes will improve the quality of workers. Therefore, training and retraining human resources will contribute significantly to improve the quality of human resources in enterprises (Le, 2016). Pham (2017) conducted a survey of 450 employees working in tourism businesses in Vung Tau city on factors affecting the quality of human resources. The author concludes, training is one of the factors that have a strong impact on the quality of human resources. Training helps human resources maintain and improve their professional qualifications and ability to adapt to the working environment. This research result is similar to that of Doan (2017).

2.3 Human resource recruitment

Recruitment is the process of searching and selecting human resources to meet the needs of enterprises and to supplement the labor force necessary to realize the goals of the enterprise. Recruitment process has a great influence on the quality of human resource in enterprises. Recruitment also affects other functions of HR management such as evaluating job performance, remuneration, training and development of human resources and labor relations. Recruitment is also a stage that has a huge impact on the layout and efficiency of using human resources, the efficiency of using human resources reflects the quality of human resources (Nguyen, 2013). Recruitment is a crucial factor in improving the quality of human resources of each organization. If the recruitment is on track smoothly, companies will recruit people who are really capable, qualified and have good moral qualities. In contrast, if the recruitment is not paid attention enough, companies will not be possible to select

talented and talented people to work (Vu, 2013; Pham, 2017; Doan, 2017). Vu (2015) said that recruitment activities have a significant impact on the quality of human resources of a company. Doing well the recruitment process will help compaies have a qualified human resource in both quantity and quality to meet requirements of companies, serving the current and future work plans. Having quality human resources will limit risks, increase operational efficiency, increase competitiveness, and help a company grow more sustainably. When the recruitment is appropriately executed, the employees will be able to find jobs that are suitable to their capabilities and aspirations, creating an interest in their work, and raising creativity since then employees can achieve high efficiency at work with long-term commitment to that company. Recruitment is an indispendable part in the work of improving the quality of human resources for each unit and organization because it has a great impact on improving the quality of human resources on the angles of physical health, intellect and dignity. Well implementing in this stage helps enterprises recruit people who are really capable, healthy and have good moral qualities. This is the basic foundation for building quality human resources in an enterprise (Le, 2016).

The above studies have presented internal factors affecting the quality of human resources. However, the human resources mentioned above are all human resources in enterprises, including manufacturing workers, office workers, employee sales, general business management, etc. Morrison (1996) said that factors such as human resources philosophy, selection, socialization, training, evaluation and rewards; rules, job descriptions affect the quality of human resources. Research on factors affecting the formation of human resources, Humko (2013) points out the factors: working environment, remuneration, job performance evaluation, labor relations, job analysis and human resource recruitment affect the quality of human resources. In Vietnam, Do et al. (2019b) concludes: 3 factors including: Business culture (4 component attributes), income (3 component attributes) and education and training (4 component attributes, including outside attributes of the accounting service firms) positively affect the quality of accounting human resources. Ha et al. (2019) identify the external factors that positively affect the quality of accounting human resources in accounting service firms: (i) International integration of accounting, (ii) Policy of accounting human resource development and (iii) Accounting labor market needs. It is clear that there is no comprehensive research on the influence of internal factors on the quality of accounting human resources in accounting service firms in Hanoi. This research is inherited from previous studies and developed with new component attributes of the factors; carries out research design, selects appropriate research methods to analyze, evaluate and measure the influence of internal factors on the quality of accounting human resources in accounting service firms in Hanoi.

3. Research Methodology

In order to achieve the objectives of this paper, we rely on the theoretical concept of the previous studies and the results of qualitative research through expert interviews and model analysis. On the other hand, we combined with the inductive method to verify, based on qualitative research results, to adjust and add observation variables to the questionnaire for conducting quantitative research. Inheriting the results of research by Morrison (1996), Humko (2013), Nguyen (2013), Vu (2013), Vu (2015), Bach (2016), Le (2016), Doan (2017), Pham (2017), Do et al. (2019a), Do et al. (2019b) and Tran et al. (2019) and using qualitative research approach through interviews with experts to perform quantitative research, we identified three inside determinants that affect the quality of accounting human resources, i.e. (i) Human resource assessment (A), (ii) Human resource training (T) and (iii) Human resource recruitment (R). Then, we conducted a questionnaire consisting of 14 observation variables with a 5-point Likert scale. Independent variables were measured from 1 "without effect" to 5 "strongly". The method of data collection was done through the survey and subjects are accountants in Accounting Service Firms doing business in Hanoi. We sent 150 questionnaires and received the feedback of 135. After checking the information on the votes, there are 120 questionnaires with full information for data entry and analysis, the size of this sample is consistent with study of Hair et al. (2006) (n = 50 + 8 × m = 50 + 8 × 3 = 74). Therefore, the rest of observations for model 1 are 120 surveys, including 100% participants who are chief accountants, general accountants and accountant staff in Accounting Service Firms in Hanoi. Participants mostly have Bachelor degree or higher. As can be seen, all participants are at high quality of accounting knowledge, and this makes surveys' answer become reliable. We have employed EFA analysis and regression model to determine the impact levels of inside determinants on quality of accounting human resources. The proposed model is shown in Fig. 1.
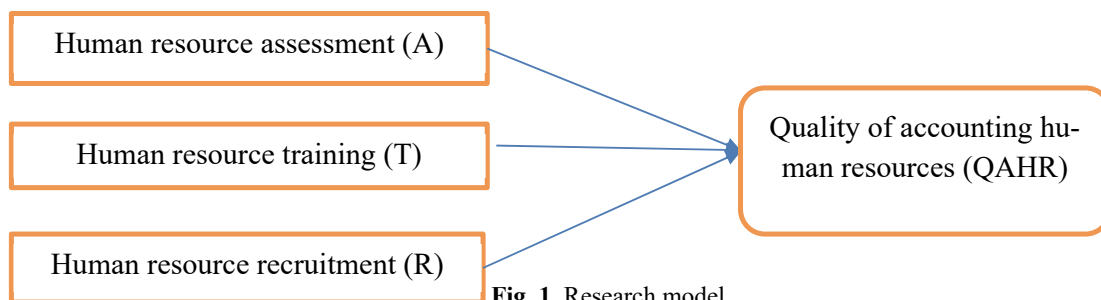

Fig. 1. Research model

Dependent variable: Quality of accounting human resources is measured via accountant's intellectual competence (Do et al., 2019a), accountants' physical and mental strengths (Tran et al., 2019).

Independent variables: The independent variables are described as below

Code	Variables	Sources
Human resource assessment (A)		
A1	The company uses the results evaluation form to classify accounting human resources	Nguyen (2013), Le (2016), Doan (2017)
A2	The company evaluates its human resources using a set of performance criteria	Nguyen (2013), Pham (2017), Doan (2017)
A3	The company evaluates human resources by measuring job performance	Nguyen (2013), Pham (2017), Doan (2017)
A4	The company received feedback from human resources accounting and Human Resources department to make decisions on human resource assessment results	Results of expert interviews
Human resource training(T)		
T1	The company retrained accounting human resources immediately after being recruited to work	Nguyen (2013), Results of expert interviews
T2	Accounting human resources attend short-term classes organized by the company	Nguyen (2013), Results of expert interviews
T3	The company assigns accounting human resources to work in groups to learn from each other	Nguyen (2013), Results of expert interviews
T4	Every year, the company develops and implements the training plan	Le (2016), Pham (2017), Do et al. (2019b)
T5	The company's training programs are highly effective	Bach (2016), Pham (2017), Doan (2017)
Human resource recruitment (R)		
R1	The company's labor recruitment regulations are clear and specific	Le (2016), Bach (2016), Pham (2017), Doan (2017)
R2	Recruitment needs of the company based on the actual situation at the company	Le (2016), Bach (2016), Pham (2017), Doan (2017)
R3	Recruitment sources are quite diverse	Le (2016), Bach (2016), Pham (2017), Doan (2017)
R4	Recruitment standards of the company are complete and specific	Le (2016), Pham (2017), Doan (2017)
R5	The steps in the recruitment process of the company are reasonable, public and transparent	Le (2016), Bach (2016), Pham (2017), Doan (2017)

4. Results and Discussions

4.1. Research Results

The result of descriptive statistics

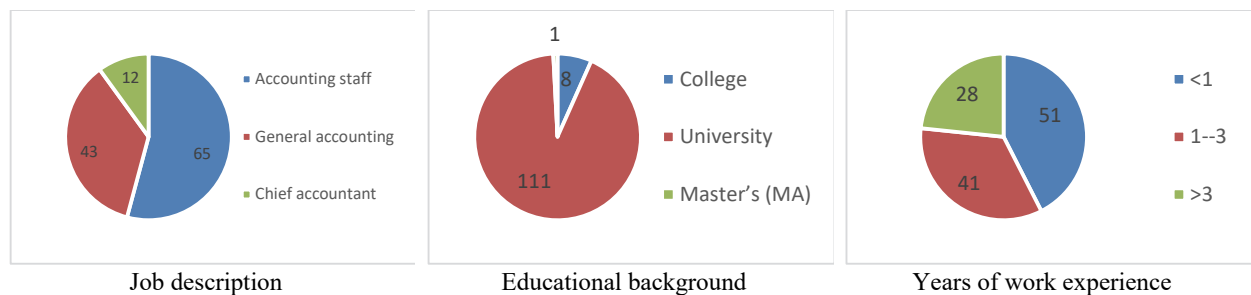Information of data collected are shown in Fig. 2 as follows:

Fig. 2. Personal charactersitics of the participants

Fig. 2 shows that among the 120 respondents, accounting staff are accounted for 54.2%, General accounting people are accounted for 35.8%, while the remaining 12 are Chief accountant, accounted for 10.0%. Of these, 120 respondents, of which 8 hold college degrees, accounted for 6.7%; 111 had university degrees, accounted for 92.5% and finally only 0.8% of them have MA degrees. Of these, 120 respondents, Accounting human resources having less than 1 year of job experience are 51, or 42.5% of the population, Over 3 years are 23.3%, while the remaining 41 are have from 1 to 3 years of job experience.

Quality scale analysis result

By using scale analysis, it can eliminate inconsistent variables and reduce errors in the research model. Therefore, only variables which have total correlation coefficients (Corrected Item – Total Correlation) greater than 0.3 and Cronbach's Alpha coefficients equal or greater than 0.6 are accepted (Hoang & Chu, 2008). Analyzing Cronbach's Alpha analysis of inside determinants have shown their influence on the quality of accounting human resources (3 determinants with 14 observed variables) and the result is presented in Table 1. The result shows that, all Cronbach's Alpha coefficients of population are above 0.6; all Corrected Item – Total Correlation of observed variables are above 0.3. So, all variables of research model are suitable for next analyses (Hair et al, 2006).

Table 1
Results of analysis of Determinants Confidence of Scales in the Model

		Cronbach's Alpha	Corrected Item-Total Correlation
Human resource assessment	4	0.791	0.590
Human resource training	5	0.865	0.594
Human resource recruitment	4	0.765	0.321

Exploratory Factor Analysis

EFA were conducted and we used the method of extracting coefficients. The results of Component Analysis and Varimax, Analyzes yields 14 attributes for the independent variables.

Table 2
KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.832
Bartlett's Test of Sphericity	Approx. Chi-Square	950.391
	Df	91
	Sig.	0.000

The results of factor analysis in Table 2 show that $0.5 < KMO = 0.832 < 1$. Bartlett's testimony shows sig. $= 0.000 < 0.05$. It means variables in the whole are interrelated. After implementing the rotation matrix, 3 determinants with factor load factor are greater than 0.5; Eigenvalues are greater than 1; the variance explained is 64.711%, which demonstrates that research data analyzing factor discovery is appropriate. Through the quality assurance of the scale and the test of the EFA model, we have identified 3 determinants influencing the quality of accounting human resources.

Regression Model Analysis Result

Based on adjusted model after the exploratory factor analysis, we have a multiple regression model as follows,

$$QAHR = \alpha + \beta_1 A + \beta_2 T + \beta_3 R$$

Table 3
Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.452[a]	.641	.616	.55829	2.557

a. Predictors (Constant): R, A, T
b. Dependent Variable: QAHR

Table 4
Anova[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1.545	3	20.515	7.652	.000[b]
	Residual	36.155	116	9.312		
	Total	37.700	119			

a. Dependent Variable: QAHR
b. Predictors: (Constant): R, A, T

Table 5
Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	4.575	.456		10.039	.000		
A	4.266	.722	.264	2.187	.031	.568	1.760
T	5.138	.619	.442	3.154	.005	.548	1.825
R	4.008	.594	.308	1.080	.024	.909	1.100

a.   Dependent Variable: QAHR

Results of the Table 3, 4, 5 show that:

Multicollinearity testing: all variance inflation factors (VIF) of independent variables are under 2, so multicollinearity of model is low (Hoang & Chu, 2008). Therefore, this regression model does not have any violation of the CLRM basic assumption. Durbin – Watson statistic which is used to test the autocorrelation of residuals presents the model does not violate when using multiple regression method because Durbin – Watson value is 2.557 (in the interval of 1 and 3). In other words, the model is indicated no autocorrelation of residuals (Hoang & Chu, 2008). ANOVA testing result: Level of significant (Sig.) $= 0.000$ implies that multiple regression model is suitable with data. Coefficient of R^2 (R Square) $= 0.616$, which means 61.6% of the total variation in the quality of accounting human resources will be explained by the regression model. Research model result indicates that all independent variables; namely Human resource assessment (A), Human resource training (T), and Human resource recruitment (R) are significant (because Sig. < 0.05) to the quality of accounting human resources. Determinants have influences on the quality of accounting human resources are presented in the following standardized regression model:

$$QAHR = 0.264A + 0.442T + 0.308R$$

4.2. Discussions

Human resource assessment

Every year, many accounting services firms in Hanoi assess their human resources by evaluating the performance and using the Evaluation Report to classify employees with appropriate remuneration policies based on successfully completing the task, completing the task and not completing the task. Accounting HR will self-assess, then hand in their review to Human Resources Department and Director to review and evaluate each accountant. As for excellent employees, the company reward both in material and spirit to motivate labor. Theoretically, the system of human resources assessment through work performance evaluation should be conducted in accordance with a process of three basic elements: Determining work performance criteria; measuring performance; feedback with human resources and human resources management department. Performance criteria are some set of criteria for the requirements of completing a job both quantitatively and qualitatively. That is the benchmark to measure the actual performance of accounting human resources. The system of criteria needs to be objectively constructed, reflecting the results of the performance. However, the system evaluation including the criteria and the level of their requirements for human resources is not clear enough. The criteria should be based on position are relatively clear quantitative standards, while most evaluation criteria are qualitative and required for the evaluation system. If the system of criteria used to evaluate job performance is incomplete, it does not reflect all the performance of accounting human resources (Nguyen, 2013). Measuring job performance is central of the assessment. The results of the measurement activity provide a hierarchy to reflect the level of work performed by the accounting human resources. Determining criteria is not easy. When a system of criteria is measured, there will be a system of evaluation criteria because the criteria for evaluating human resources are the basis for building a system of measurement standards (Nguyen, 2013). Some accounting service firms in Hanoi are applying KPIs model (Key Performance Index) to assess the performance and results of accounting human resources. At the end of each year, the director and the head of the accounting department will conduct a performance evaluation of all employees. The results of this evaluation are the basis for recognition of achievements, and reward at the year-end closing ceremony for outstanding employees. When conducting the assessment of accounting human resources, accounting service firms have not mentioned the working attitude, cultural behaviors among individuals, between departments in the enterprise, between Enterprise and related entities from outside, etc.

Human resource training

Training is one of the activities that are always concerned by the Board of Directors of accounting service firms which requires a long-term plan. Most of accounting HR are well-trained right after recruited into the accounting service firms but most of curriculums are based on learning according to instructions, which is so-called training on the job. Those who are proficient in the job will instruct, guide and tutor the job. Most accounting service firms have determined the key task in HR management as improving skills and qualifications of each employee. The accounting service firms in Hanoi have developed and implemented the training section in their workplace, which identifies the training subjects, training content, training methods, and training funding.

Training object: The selection of training object is determined based on the training plan and objectives along with different criteria. The fact is that most of accounting service firms mainly select the accounting staff to join training courses. For the courses that accounting human resources are sent to take short-term courses to improve their knowledge, accounting service firms often arrange all accountants to attend. For intensive, high-cost training courses, accounting service firms will prioritize qualified accountants to join.

Training content: It's about updating Vietnamese accounting standards (VAS), updating international financial report standards (IFRS), tax subjects and tax accounting, digital technology application for accounting, updates on accounting software, etc. Thus, most of the training content is for accounting staff.
Training methods: Most accounting service firms deploy two training methods, on-the-job training and out-the-job training methods with various specific forms to promote capacity of the department, while maximizing cost savings.
Training expenses: As the training courses is in accordance with the plan approved by the Board of Directors, accounting service firms will cover the expenses.

Human resource recruitment

As accounting service firms expand in scale, the recruitment criteria also change. However, if the companies focus on hiring, setting clear requirements and recruiting competent labor, it can save some expenses (Vu, 2013). Recruitment of human resources in accounting service firms is sometimes heavily influenced by other social relationships. There are some cases of accounting human resources recruited because of the relationship of relatives, family acquaintances, etc. which greatly affects the quality of recruitment and the quality of accounting human resources. Most accounting service firms in Hanoi have made more positive improvements in recruiting work: The regulation on labor recruitment has been promulgated, which clearly states: the principles of recruitment, the order and the levels and procedures, etc. so the quality of input human resources is also somewhat higher than before. Recruitment needs: Recruitment needs of accounting service firms mainly depend on the actual situation and the workload according to the company's service provision activities in each period.

Recruitment sources: Most accounting service firms conduct recruitment and search for candidates with different sources of information: Source of candidates inside the company and source of candidates outside the company. However, in fact, in the recruitment process, most candidates from inside the company do not meet the recruitment needs or do not want to change the current job, so the profile from outside sources still accounts for a large amount. In order to carry out the recruitment process, accounting service firms often inform via the company's website information channel, send recruiting notification to universities, job introduction centers, announce in magazines specializing in recruitment and employment. New hiring is performed when accounting service companies expand or recruit to replace the number of employees who have quit or moved to another place.

Recruitment standards: Accounting service firms have established recruitment criteria depending on each accounting position such as: Moral quality, health; working manners and appearance; education: Graduated from university with a major in accounting; under 35 years of age, experienced (position of accounting staff not required experience), proficient in office computing, know how to use at least one accounting software; being able to speak English or Korean, or Japanese; having better understanding about the international financial report standards (IFRS), soft skills, etc. However, the recruitment criteria mainly take into account the education level and professional qualifications of workers, soft skills have not been given adequate attention. Besides, depending on the vacancy, the accounting service firms set specific requirements and criteria. Currently, in recruitment processes, most accounting service firms have not developed a job description for each position, this is a limitation for the companies to recruit high quality candidates.

The hiring process in most of accounting service firms in Hanoi includes the following steps:

Step 1: Identify recruitment needs and targets: Departments in the accounting service firms are responsible for coordinating with the Human Resources Department to build and determine recruitment needs (quantity, position). Human Resources Department reports to the Board of Directors of the company for approval.
Step 2: Establish Recruitment Council: The Board of Directors established company Recruitment Council which is responsible for organizing recruitment and making hiring decision.
Step 3: Recruitment announcement: Human Resources Department spread the recruitment announcement through the main channels: Company's Website, magazines; accounting specialized training schools, officials and employees throughout the company, etc.
Step 4: Receiving and screening documents: According to regulations, Human Resources Department receive applications. After screening the profiles, they will eliminate which ones that are not sufficiently proven or do not fit the recruitment criteria. Those who meet the requirements will be notified of the time for interview and examination.
Step 5: Conducting interviews, and professional qualifications checking: Most accounting firms follow the same process of recruitment. After screening the excellent candidates, they will pass a qualification test. The test is written and computer - based exam. After that, the Recruitment Council will review and agree on candidates with satisfactory test scores.
Step 6: Making recruitment decisions: When the qualified candidates are selected, the Recruitment Council issues a recruitment decision and signs the contract according to the company's regulations.
Although the accounting service firms in Hanoi have established a recruitment regulation, in which recruitment process is relatively clear, but the actual recruitment work has not been comprehensive to recruit high quality workforce.

5. Recommendations

Human resource assessment

The accounting service firms need to develop and improve the system of human resource evaluation criteria as a basis for building a system of measurement standards on human resource quality. When assessing the accounting human resources, accounting service firms need to mention working attitudes, cultural behaviors among individuals, between divisions in enterprises, between enterprises and related subjects from outside, etc. At that time, the results of human resources assessment will be more accurate, accounting human resources will have more motivation for working and the quality of accounting human resources will be improved.

Human resource training

In order to have effective training courses for accounting human resources, accounting service firms should comply with the following requirements:
(i), Determine the purpose of training: improve professional qualifications, improve skills to apply technology to the job (modern accounting software, software for tax declaration and settlement, data storage ...).
(ii), Develop training plans: The training and retraining must be done based on the specific plans (monthly, quarterly).
(iii), Build content and training methods: Sticking to the company's orientation of providing accounting services and the actual situation of the job.
(iv) Identify training subjects with the goal of training the right people with the right fields to avoid economic waste.
(v), Determine training expenses: The budgets for training is determined based on different types of training courses, which will be approved by the Board of Directors.
(vi) Co-operate with schools, training classes.

(vii) Assess the quality of training to draw experiences for the following courses.

(viii) Arrange suitable jobs related to the training knowledge for accounting human resources to enhance the efficiency of training courses.

Human resource recruitment

It's important for accounting service firms to pay attention to the quality of recruitment process to find quality human resources. The accounting service firms need to publicize the required criteria of the job so that candidates can consider their own ability to apply. Hanoi has a large number of accounting labor force with many accounting training universities which are favorable conditions for recruiting human resources. In addition, accounting service firms have the opportunity to find better human resources as more and more candidates have high levels of education, and the accounting service firms do not have to invest on retraining. The arrangement of human resources in work are easier, and employees are easier to adapt to working conditions. Therefore, accounting service firms need to attract candidates by offering both financial and non-financial benefits. Enhancing the ability to work, creativity and positive work spirit depends greatly on the compensation or remuneration to motivate human resources. The recruitment should abide by the principles such as: recruitment must ensure objectivity and fairness; recruitment should be based on the number of vacancies in which the analysis of positions and jobs is needed to provide the conditions and criteria for recruiting (Le, 2016). Accounting service firms need to develop job descriptions for each position to recruit candidates qualified for those requirements. Accounting service firms need to guarantee a better recruitment process, in order to improve the quality of human resources in the company, thereby positively affecting productivity as well as operational efficiency of the company.

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