Student Satisfaction with Quality of Accounting and Auditing Education: The Case of Vietnam

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Abstract
This research is conducted to examine and evaluate determinants influencing the level of student satisfaction in the quality of auditing and accounting training at Vietnamese universities. Data were collected from 213 students of accounting and auditing field in three universities of National Economics University, University of Commerce and Academy of Finance. Exploratory factor analysis (EFA) and linear regression models were employed to determine the determinants influencing student satisfaction about quality of accounting and auditing. The findings show that the strongest impact on student satisfaction was the ability to serve; then training program; infrastructure component, and the last of teaching team. Based on the results, some recommendations are proposed for improving the satisfaction levels of students of accounting and auditing.
Keywords: Quality of service; Quality of training; Satisfaction

1. Introduction

Technology Revolution 4.0 is viewed as the trend of automation and data exchange in manufacturing technology. The essence of Technology Revolution 4.0 is based on digital technology and integrates all smart technologies to optimize processes and production methods; Highlighting the technologies that are and will have the greatest impact are 3D printing, biotechnology, new materials technology, automation technology, robotics including cyberspace, internet and cloud computing. Technology Revolution 4.0 has been changing our habitat and habits. Education needs to change in order to meet the needs of society. It can be said that the quality of training services is a condition of existence and development of any unit in the field of education. Quality of service must be assessed by the customers themselves, not only by technical standards, quantities or regulations. When education is a kind of service, it means that educational institutions become service providers. Customers are mainly students because they are the direct object of the training process and also the main "products" so the feedback of the students about the satisfaction with the teacher, facilities, as well as the process and content of teaching have a certain meaning, to help faculty and schools make reasonable adjustments to better meet the needs of students and social needs. The topic of "*Student Satisfaction with the Quality of Accounting and Auditing Education in Vietnam*" is conducted to help Vietnamese universities to improve the quality of training for students.

This research is structured as follows. Section 2 reviews the suitable literature of service quality and customer satisfaction. Section 3 describes the data sample collection and methodology employed in the conduct of the research. Section 4 sets out key results, while Section 5 shows some discussions and recommendations.

2. Literature Review
Service quality and customer satisfaction

According to ISO 8402, service quality is the set of characteristics of an object, giving that object the ability to satisfy the stated or potential requirements. According to Feigenbaum (1991), quality is understood as customer's decision based on actual experience with the product or service, measured on the basis of customer requirements, which may or may not be to be conscious or simply sensible, totally subjective or professional, and always represent a dynamic target in a competitive market. Edvardsson et al. (1994) argue that service quality is a service that satisfies customer expectations and satisfies their needs. According to Parasuraman et al. (1985: 1988, cited by Nguyen et al., 2003), service quality is the distance between customer expectations and their perceptions when used through service or substance. Ensuring and improving service quality is the reduction and elimination of these gaps.

Satisfaction is the state of a person's sense of power derived from comparing the perception of a product to his or her expectations (Kotler and Keller, 2006). Oliver (1999) and Zineldin (2000) argues that customer satisfaction is the response of the customer to the service provider on the basis of comparing the differences between what they receive versus what they expect before.

Through the above definitions, it can be seen that the quality of service is assessed through customer satisfaction or the quality of service is the satisfaction of customer needs. If a service does not meet the customer's needs, the service is considered to be of poor quality.

The quality of education and the level of student satisfaction

When education and training are a type of service, the main educational institutions are the service providers. Students are both the product of the training service and the main customer of this service. Therefore, the feedback of students on the satisfaction on quality of training is very essential and helps school and faculty to adjust for meeting the needs of students and society as well.

In assessing student satisfaction, prior studies generally assess the determinants that affect this satisfaction. Student satisfaction is the most dependent on the curriculum, and the second is the lecturers, the level of response from the school and finally the factor of learning equipment (Nguyen et al., 2003). According to Tran (2006), the satisfaction of the students depends most on the enthusiasm of the staff and lecturers, the second is the ability to perform the commitment and the third is the facility, the lecturers and finally the university's attention to the students. As a result of Bui and Dao (2013), determinants influencing students' satisfaction on the quality of training at Hanoi University of Economics - Vietnam National University, respectively is training program, facilities, service capabilities and finally the lecturers. According to Thai and Nguyen (2013), student satisfaction depends on two main determinants of facilities and the lecturers.

3. Research Methodology

3.1. Model and Hypotheses

Based on the results of the previous studies, the proposal model for this study consists of the following four components of Training Program, Facilities, Lecturers and Service Capabilities.
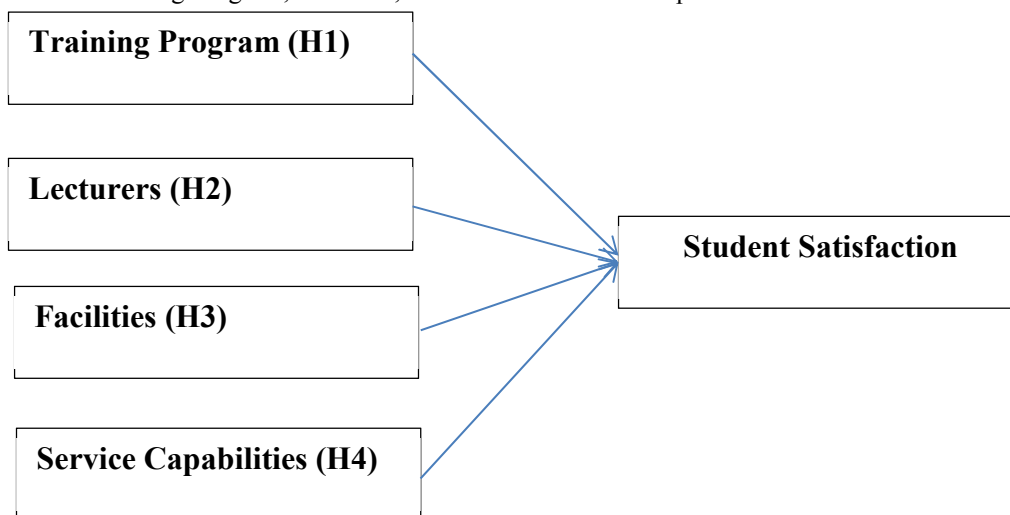

Figure 1. The Research Model

Research Hypotheses

Based on the review of literature and the results of interviews of students and lecturers of universities in the sample, some hypotheses are proposed for testing as below:

H_1: There is a positive relationship between Training Program and Student Satisfaction

H_2: There is a positive relationship between Lecturers and Student Satisfaction

H_3: There is a positive relationship between Facilities and Student Satisfaction

H_4: There is a positive relationship between Service Capabilities and Student Satisfaction

3.2. Variables and Scales

Variables are aggregated according to determinants and coded in the following table:

Table 1: Observed Variables

No.	Coding	Indicators
I	**Training Program**	
1	pro1	The training program has clear output criteria
2	pro2	The training program is fully informed to students
3	pro3	The training program meets the requirements for future career development of students
4	pro4	The training programs are updated regularly
5	pro5	Subjects are arranged and fully informed to students
II	**Lecturers**	
6	lec1	Lecturers have high level, proficient in teaching
7	lec2	Lecturers have good communication methods, easy to understand
8	lec3	Lecturers often use information technology to support teaching
9	lec4	Lecturers assure class time and instructional plans
10	lec5	Lecturers are close and friendly with students
11	lec6	Lecturers are willing to share their knowledge and experiences with students
12	lec7	Lecturers evaluate the results accurately and fairly
13	lec8	Students are fully informed about their teaching plans and performance indicators
III	**Facilities**	
14	fac1	The syllabus / materials of each subject are fully informed, diversified
15	fac2	Classrooms meet the needs of students
16	fac3	The library has a rich source of references
17	fac4	The library ensures space, seats meet the needs of study, research of students
18	fac5	Classrooms have a reasonable number of students
19	fac6	Online direct applications - internet access, website for effective teaching and learning
IV	**Service Capabilities**	
20	ats1	Managers (administrators, faculty members) satisfactorily meet the requirements of students
21	ats2	Administrative staff have good service attitude and respect for students
22	ats3	Information on the website is diverse, abundant and updated regularly
23	ats4	Academic and professional counseling activities meet the needs of students' learning, selection and learning
24	ats5	The support and enthusiasm of faculty, staff, and inspectors when needed
V	**Student satisfaction**	
25	satis1	The training program meets your personal expectations
26	satis2	The knowledge gained from the program helps students to be confident in their ability to find work after graduation
27	satis3	Tuition fees are commensurate with the quality of the training received
28	satis4	You are satisfied with the training program as well as the learning environment of the Faculty of Accounting (Auditing) of your institution.

Source: Synthesized from previous studies

3.3. Data Collection

According to Hair et al. (2006), the sample size must be at least 100. Hoang and Chu (2008) set the sample size by 5 times of the number of observation variables. Accordingly, with 28 observation variables, the minimum sample size is 28 x 5 = 140. For the sake of reliability, the author selected the sample size for the study of 200 samples. To ensure the receipts are valid, 220 questionnaires were issued. We use a five-point Likert scale ranging from strongly disagree (1) to strongly agree (5).

The method of data collection was adopted through direct presentation to the final year students of the Faculty of Accounting and Auditing from National Economics University, University of Commerce and Academy of Finance.

4. Research Results

4.1. Description Statistics

Results from 220 questionnaires sent to students, collected in full 220 of which 213 answered correctly, 7 invalid answers are that most of the points are the same point. . In terms of gender, the difference in males and females is quite high with 13.6% male and 86.4% females, which is quite true for females. The ratio of female students studying Accounting Auditing always exceeds the ratio of male students. In terms of academic performance, the high percentage of excellent students was 67.1%, the good ones accounted for 20.2% and the average was 12.7%.

Table 2: Results of Research Sample Classification

Criteria		Frequency	Ratio
Sex	Male	29	13.6%
	Female	184	86.4%
Academic strength	Good standing	43	20.2%
	Pretty	143	67.1%
	Average	27	12.7%

Source: Survey Results

4.2. Scale Reliability

The reliability of the determinants in the study model shows that all determinants included in the model are reliable, the Cronbach's Alpha coefficient is greater than 0.7, the coefficient of variation is greater 0.3. This shows that the research concepts constructed from the observational variables are of internal consistency and are well-measured concepts.

Table 3: Cronbach's Alpha Coefficient

Determinants	Cronbach's Alpha	n
Training Program	0.752	5
Lecturers	0.819	8
Facilities	0.784	6
Service Capabilities	0.827	5
Student Satisfaction	0.801	4

Source: Analysis results from SPSS 20.0

4.3. Exploratory Factor Analysis

The results of the factor analysis have a KMO value of 0.869 (0.5 <KMO = 0.869 <1) and Barlett's test shows the coefficient sig. = 0.000 <0.05 indicates that variables in the whole are interrelated. The factor load factor is greater than 0.5, the Eigenvalues value is greater than 1, the variance explained by 62.238% proves that the research data analyzing factor analysis is appropriate. Observing variables form the four major determinants, such as the table. Thus, the initial research model through the Cronbach Alpha coefficient analysis and the EFA exploratory factor analysis, the four components proposed are statistically significant and statistically significant. The ingredients will be used in the next test.

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Table 4: Rotated Component Matrix[a]

Items	Components			
	Service Capabilities	**Training Program**	**Lecturers**	**Facilities**
ats5	0.784			
ats4	0.729			
ats3	0.722			
ats1	0.563			
ats2	0.522			
pro3		0.754		
pro4		0.717		
pro1		0.647		
pro2		0.567		
pro5		0.502		
lec5			0.753	
lec6			0.747	
lec8			0.597	
lec7			0.584	
lec4			0.551	
lec2			0.547	
lec1			0.526	
lec3			0.518	
fac3				0.748
fac2				0.741
fac1				0.686
fac4				0.649
fac5				0.523
fac6				0.507

Source: Analysis results from SPSS 20.0

4.4. Regression Analysis

Based on the model after EFA, linear regression results are presented as follows:

Satis = β_0 + β_1 * pro + β_2 *lec + β_3 *fac + β_4 *ats + ϵ

✓ Dependent Variable*:* Student satisfaction (satis).

✓ Predictors*:* Training Program (pro),

Table 5: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.784[a]	.614	.604	.41278	1.452

a. Predictors: (Constant), ats, fac, pro, lec
b. Dependent Variable: satis

Table 6: ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	43.372	4	10.843	63.638	.000[b]
	Residual	27.262	160	.170		
	Total	70.634	164			

a. Dependent Variable: satis
b. Predictors: (Constant), ats, fac, pro, lec

Table 7: Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.481	.270		-1.783	.077		
	pro	.313	.069	.277	4.559	.000	.651	1.535
	lec	.193	.090	.143	2.157	.033	.545	1.833
	fac	.187	.055	.207	3.395	.001	.647	1.545
	ats	.335	.064	.349	5.270	.000	.551	1.816

a. Dependent Variable: satis

Source: Analysis results from SPSS 20.0

As a result of the regression analysis, the regression coefficient is consistent with the set of data. The adjusted R^2 value = 0.604 (60.4%) means the independent variables explain 60.4% for the dependent variable. Test Durbin Watson = 1.452 in the range 1 <D <3 so there is no correlation of the residues. Validation of the suitability of multivariable regression models, Sig values. <0.05, it can be concluded that the independent variables are linearly correlated with the dependent variable. In addition, the VIF coefficient is less than 10, indicating no multicollinearity.

From the statistical data in Table 7, the multivariate linear regression of determinants affecting the quality of audit of independent auditing firms in Vietnam is as follows:

Satis = -0.481 + 0.313 x pro + 0.193 x lec + 0.187 x fac + 0.335 x ats

The beta coefficient is positive, independent variables have positive impacts on the dependent variable, which is the greater the confidence of the faculty, and staff in the accounting department. The higher the level of student satisfaction, the H_1, H_2, H_3, H_4 hypotheses of the model are accepted.

5. Discussions and Suggestions

As a result of regression, the strongest impact on student satisfaction was the ability to serve (Beta = 0.349); The second component is the training program (Beta = 0.277); the third is the Infrastructure component (Beta = 0.207) and the final component is the Teaching Team (Beta = 0.143). Based on the results of the study, we propose a number of recommendations for groups of solutions to improve the level of satisfaction of students of accounting and auditing for training quality as follows:

(i) Service Capabilities: Issues related to serviceability include: The administrative or academic staff should strive to support and help the students more enthusiastic when meeting with them. It should show a warm attitude, respect for students because the students are the customers are using the training services of the University. Besides, information on the website, facebook of the Faculty should be updated regularly. At the same time, mentors studying administrative classes need to better fulfill their educational and career guidance roles.

(ii) Training Program: Faculty and departments need to regularly update the training program of the Faculty to meet the needs of society, improve the job search opportunities for children when leaving school. Through the Department's links with outside businesses, organizing programs for students of the Faculty to exchange, meet, listen to the advice of the accounting staff, auditing them Listening to the experience of studying, studying as well as the experience of looking for a job of the siblings before, and through this connection, the Faculty also grasp the needs of employers of enterprises from then. Design syllabi of the subject so that the content of the subjects to meet social needs as well as meet the needs of study and research of students.

(iii) Facilities: The school needs to invest in upgrading, expanding facilities, equipment: microphones, projectors to ensure the application of information technology in teaching and learning. Classrooms should be spacious, cool, quiet to ensure the best learning space for students. Materials in the library must be sufficient in number and diversity in the field to meet the needs of reference and research for study and research of students and library must ensure about the reading room has enough seats to accommodate a large number of students.

(iv) Lecturers: Among the four determinants, lecturers are the least influencing determinant to the level of student satisfaction in the quality of specialized training in auditing accounting and at the same time through surveys and evaluations. The students of the faculty of accounting audit at the schools surveyed at present are quite high: they find that "lecturers are highly qualified and proficient in the subject they teach" (mean = 3.9212, "lecturers regularly use information technology to support teaching" (mean = 3.7152), "lecturer guaranteeing teaching time and teaching plan" (mean = 3.8121), "lecturer ready to share knowledge and experience with students "(mean = 3.9758)," students are fully informed about teaching plans and indicators Assessment of learning outcomes "(mean = 4.0121). However, schools and faculties still need to improve the quality of their faculty by providing faculty with the opportunity to study and study at home and abroad, encourage and support

Lecturers attend specialized seminars. On the part of the lecturer itself, it is necessary to actively update professional knowledge and innovate teaching methods in order to increase student autonomy in study and research.

In short, based on the findings of this empirical study, the level of student satisfaction in the quality of auditing training at the National Economics University, University of Commerce, University and Academy of Finance. It consists of four elements: Training Program, Lecturers, Facilities, and Service Capabilities. In particular, the Service Capabilities and Training Program are more influential than the Facilities and Lecturers. Based on the results of the study, the authors proposed appropriate solutions to meet the study and research needs of students, improve their level of satisfaction with the quality of training accounting. In addition to results above, the research still has some limitations as the new sample includes the final year student of the faculty of accounting and auditing, not including other subjects such as students of other economic fields. This limitation will be overcome by extensive research in the future.

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