

A study on employers' satisfaction with accounting graduates in Hanoi, Vietnam

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Abstract: This study examines the employers' satisfaction with accounting graduates in Hanoi, Vietnam. The study uses SPSS22 software with descriptive statistics, Cronbach's Alpha and Anova. This study uses data of enterprises in Hanoi during 2019. The data used for analysis are 135 observations. The research results of this study identify that employers' satisfaction with accounting graduates including 10 attributes, were rated at an average of 3.4 or higher. From the findings it is clear that the research results are useful to help accounting students improve themselves to meet employers' requirements and satisfaction.

Keywords: satisfaction, employer, accounting graduates

JED Class: M40, M41 J21, J28

I. Introduction

Fresh graduates have mastered the basic knowledge needed to carry out a specific job (Bhaerman & Spill, 1998). Finch et al. (2012), Lievens & Sackett (2012) said that soft skills were increasingly assessed as an important part by employers throughout the process of work so it became the evaluation criteria when selecting candidates. Problem-solving skills were essential for employees working in all industries (Suwne & Jungert, 2010; Wellman, 2010).

Each unit, organization or enterprise has very different operational goals, profit or non-profit, but in order to survive, that organization needs financial resources to operate. Accounting is the only tool that reflects, inspects and manages the movement of those financial flows within the entity. Besides, if employees in other departments are responsible for attracting customers, increasing sales, etc. for the organization, accountants are obliged to calculate all data related to those activities. Therefore, depending on the size and feature of operations as well as the requirements of the head, each organization needs different accounting numbers.

After going through the recruitment process of organizations, accounting graduates become accountants of organizations. They are equipped with the specialized knowledge and skills which are necessary for accounting work in different types of organizations including: Domestic or FDI firms with manufacturing or trading, services or Import – Export Operation; banks, insurance companies, security companies; non-business units such as schools, hospitals; State administrative agencies at all levels; Cooperative; The company specializing in providing accounting and tax services for businesses and other organizations, etc. Therefore, recruitment demand in this industry has never decreased.

In recent years, many universities and colleges have been allowed by the Ministry of Education and Training to open more branches of the economic field, many of which have opened accounting majors. In addition, short-term accounting courses are regularly opened at centers, training units to meet the needs of learners and accountants at organizations and businesses to increase the satisfaction of the employers. Therefore, the competition among candidates in the accounting industry, among accountants who are working at organizations is quite high. And how do accounting graduates and accountants meet employers' satisfaction?

Employers always place expectations on accounting candidates, because if they make the wrong choice, it will affect the operation of the organization. Therefore, in the process of selecting candidates, using them for job, employers always employ recruitment methods to recruit candidates who meet their requirements, thereby satisfying the satisfaction in the best way.

In Hanoi, there are dozens of Universities specialized in Accounting such as National Economics University, University of Labor and Social Affairs, Hanoi University of Business and Technology, Foreign Trade University, Hanoi University of Industry, etc. In particular, the accounting profession of the University of Labor and Social Affairs was born 60 years ago, having 11 regular undergraduate graduating with thousands of students. Employers' assessment and comments are one of the most important bases for evaluating the quality of the industry's output. However, there is not enough information from employers to recruit accounting students.

From the above reasons, a study on employers' satisfaction with accounting graduates in Hanoi, Vietnam is necessary and important because this is the basis to obtain sufficient information about the quality of accounting students graduated, in order to improve the training program; help accounting students improve themselves to meet employers' requirements and satisfaction.

II. Literature Review

Typical researches in the world are about the basic requirements of employers for university graduates, thus satisfying employers' satisfaction such as:

Employers' requirements were soft skills for students (Andrews & Higson, 2008; Graham et al. 2010; Lievens & Sackett, 2012; Nickson et al. 2012). Findch et al. (2013) also mentioned 5 types of soft skills that employers are interested in recruiting students: communication skills, listening skills, professional skills and teamwork skills.

Employer's requirements were problem-solving skills for students (Wellman, 2010; Reid & Anderson, 2012). This skill requires the ability to judge, analyze and synthesize, related to intelligence, etc. Problem solving skills included: critical thinking skills, creative thinking skills, leadership skills and adaptability (Reid & Anderson, 2012).

Professional knowledge requirements for students (Huang & Lin, 2011; Laker & Powell, 2011): Professional knowledge included: Professional skills, career skills and knowledge of computers, which were important criteria when evaluating employee recruitment (Huang & Lin, 2011; Laker & Powell, 2011).

Employers are considered to be the external customers of universities because they utilise the results of higher education. Nguyen & Nguyen (2015) argued that employers' satisfaction was an evaluation of graduates' knowledge, skills and qualities compared to the requirements of agencies or enterprise. Bui (2013) concluded that 100% of employers required students to have professional skills, office computer skills and foreign language skills. Huynh (2019) used a mixed research method, interviewed 20 leaders of units where recruited students work in their major, surveyed 53 employers about the satisfaction of employers with a graduate student in Information Study from Can Tho University. Research results indicate that employers' satisfaction includes the following contents: (i) professional knowledge, (ii) Information Technology (IT) knowledge and skills, (iii) management knowledge, (iv) foreign language skills, (v) communication skills, (vi) teamwork skills, (vii) time management skills, (viii) adaptability and development, (ix) a sense of discipline and (x) sense of responsibility; in which employers are most satisfied with the content (ix) sense of discipline and (x) sense of responsibility. Phan & Bui (2019) collected data from 139 employers in industrial zones in Ho Chi Minh City, using qualitative and descriptive statistics, inheriting by Findch et al. (2013). Research results show that employers in industrial zones agree on the main factors when recruiting university graduates including (i) soft skills; (ii) problem-solving skills; (iii) professional knowledge; (iv) graduate experience and (v) university reputation.

Based on previous studies, especially those of Nguyen & Nguyen (2015) and through expert interviews, we have developed a survey questionnaire about employers' satisfaction with accounting graduates in Hanoi.

III. Methodology

First, based on previous studies, we built expert interviews. We collaborated with accounting graduates in University of Labor and Social Affairs (ULSA) to conduct face-to-face interviews with employers (head of human resources department, chief accountant) at firms where accounting graduates are working. Next, survey questionnaires were developed and completed. We sent it directly or via email with googleform tool to firms in Hanoi that have recruited accounting graduates from ULSA. The survey period is 2 months (from October to December, 2019).

After removing all incomplete responses, 135 surveys on firms in Hanoi were suitable for data analysis, the size of this sample was consistent with study of Hair et al. (1998). The average number of employees was 30 per enterprise; the enterprises in this sample were established between 1995 and 2019; mostly small and medium enterprises. The majority of enterprises in the sample operated in trade and services, manufacturing and construction industries. Interestingly, around 77% of the respondents held senior positions at their respective companies (e.g., head of human resource department, deputy head of human resources department and chief accountant).

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The questionnaire included three main parts. The first section was general information of participants. The second section sought information about the surveyed units. The third section employers' satisfaction with accounting graduates in Hanoi, (see table 1).

SPSS is a tool to support us to have descriptive statistics, Cronbach's Alpha and ANOVA for evaluating and measuring employers' satisfaction with accounting graduates in Hanoi.

Table 1: Attributes (indicators) of employers' satisfaction with accounting graduates

Code	Scale	Sources
<i>Employers' satisfaction with accounting graduates (ES)</i>		
ES1	Professional working ethics of accounting graduates	Andrews & Higson(2008); Graham et al. (2008); Lievens & Sackett(2012); Nickson et al. (2012); Finch et al. (2013), Nguyen & Nguyen (2015), Phan & Bui (2019)
ES2	Intelligence, agility and carefulness of accounting graduates	Wellman(2010); Reid & Anderson (2012), Nguyen & Nguyen (2015)
ES3	Sociability and high responsibility of accounting graduates	Andrews & Higson(2008); Graham et al. (2008); Lievens & Sackett(2012); Nickson et al. (2012); Finch et al. (2013), Nguyen & Nguyen (2015), Huynh (2019), Phan & Bui (2019)
ES4	Professional competencies of accounting graduates	Huang & Lin(2011; Laker & Powell (2011), Bui (2013), Nguyen & Nguyen (2015), Huynh (2019)
ES5	Accounting graduates are fluent in office computing, accounting software and computer skills	Huang & Lin(2011; Laker & Powell (2011), Bui (2013), Nguyen & Nguyen (2015), Huynh (2019)
ES6	Foreign language ability of graduates in accounting	Bui (2013), Nguyen & Nguyen (2015), Huynh (2019)
ES7	Honesty of accounting graduates	Nguyen & Nguyen (2015), Huynh (2019)
ES8	Ability to observe, analyze and synthesize of accounting graduates	Wellman(2010); Reid & Anderson (2012), Huang & Lin(2011; Laker & Powell (2011), Nguyen & Nguyen (2015), Huynh (2019)
ES9	Ability to work under high pressure, know how to manage the time of accounting graduates	Wellman(2010); Reid & Anderson (2012), Nguyen & Nguyen (2015), Huynh (2019)
ES10	Ability to communicate and behave skillfully of accounting graduates	Andrews & Higson(2008); Graham et al. (2008); Lievens & Sackett(2012); Nickson et al. (2012); Finch et al. (2013), Nguyen & Nguyen (2015), Huynh (2019), Phan & Bui (2019)

IV. Research Results

IV.1. Descriptive Statistics

Table2: Respondents by Gender, Business sector

	Frequency	Percent	Cumulative Percent
Gender			
Male	65	48.1	48.1
Femal	70	51.9	100.0
Business sector			
Manufacturing	60	44.4	44.4
Trade and services	40	29.6	74.1
Construction	35	25.9	100.0
Total	135	100.0	

Table 2 shows that among the 135 respondents, about 48.1% were male while the remaining 70 (51.9%) were female. Of

these, 60 of them (or 44.4%) working at Manufacturing enterprises, 40 of them (or 29.6%) working at Trade and services enterprises, and 25.9% of the participants working at Construction enterprises.

Table3: Descriptive analysis of attributes of employers' satisfaction with accounting graduates

	N	Minimum	Maximum	Mean	Std. Deviation
ES1	135	1.0	5.0	3.59	.957
ES2	135	1.0	5.0	3.58	1.068
ES3	135	1.0	5.0	3.40	1.024
ES4	135	1.0	5.0	3.41	1.060
ES5	135	1.0	5.0	3.61	.882
ES6	135	1.0	5.0	3.56	1.012
ES7	135	1.0	5.0	3.55	1.027
ES8	135	1.0	5.0	3.62	1.028
ES9	135	1.0	5.0	3.44	1.048
ES10	135	1.0	5.0	3.46	.983
Valid N (listwise)	135			3.52	

Table 3 indicates that the respondents agree with the dependent variables of “employers' satisfaction with accounting graduates”, where ten (10) attributes were quite high with an average of 3.52 compared with the highest of the Likert 5-point scale. All these ten (10) attributes were rated at an average of 3.4 or higher.

IV.2. Cronbach's Alpha

Employers' satisfaction with accounting graduates has been measured by the Cronbach's Alpha. Results of testing Cronbach's alpha of attributes are presented in Table 4 below.

Table4: Results of Cronbach's Alpha Testing of Attributes

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Employers' satisfaction with accounting graduates (ES): Cronbach's Alpha: .654				
ES1	31.61	14.045	.324	.631
ES2	31.62	13.744	.331	.633
ES3	31.80	13.460	.383	.639
ES4	31.79	13.748	.333	.631
ES5	31.59	13.915	.367	.632
ES6	31.64	13.380	.398	.633
ES7	31.65	12.632	.398	.640
ES8	31.58	11.664	.343	.622
ES9	31.76	11.973	.384	.629
ES10	31.74	12.701	.321	.636

The results also show that attributes of the dependent variables have Cronbach's Alpha coefficients that are greater than

0.6, and the correlation coefficients of all attributes are greater than 0.3. So, all the attributes of the dependent variables are statistically significant (Hoang and Chu, 2008; Hair et al, 2009).

IV.3. ANOVA analysis

ANOVA test helps us perform a comparison for the results of the evaluation of Employers' satisfaction with accounting graduates between the three subjects, including manufacturing enterprises; trade and services enterprises and construction enterprises in Hanoi, Vietnam.

Table5: Test of Homogeneity of Variances

ES	Levene Statistic	df1	df2	Sig.
	.285	2	132	.753

Table 6: Anova

ES		Sum of Squares	Df	Mean Square	F	Sig.
	Between Groups	1.029	2	.514	3.527	.032
	Within Groups	19.247	132	.146		
	Total	20.276	134			

Table 5 & table 6 show that Sig Levene Statistic of .753 is more than 0.05, which means that the variance between the options of the qualitative variable above (different business sector) is not different and Sig. = .032 is less than 0.05, which indicates that there is, statistically, significant difference in the level of Employers' satisfaction with accounting graduates between the mentioned three groups of business sector (Hair et al. 2009; Hoang and Chu, 2008).

V. Discussion and administrative implications

V.1. Professional working ethics of accounting graduates

Besides working skills, the strict spirit at work and professional manners are the points that employers are satisfied with accounting candidates, accounting staff. Many employers have eliminated accounting candidates during the probationary period because they are not satisfied with this property.

Accounting work need strict and high mental concentration, when accountants lack serious work spirit, it is easy to make mistakes, which can lead to unpredictable consequences. The spirit and working style must always be trained in each accountant.

V.2. Intelligence, agility and care of accounting graduates

Accounting vouchers, accounting reports, accounting records, etc. are always associated with numbers, so accountants must always handle the figures. In addition, for tax accounting, every year, there are changes in tax laws, guiding circulars, regulations, etc. so graduates from the accounting industry need to be able to handle them to improve work efficiency as well as meet the accounting information in time and accurately. Therefore, in addition to professional qualifications, accounting graduates need intelligence, agility and carefulness to meet employers' satisfaction.

In organizations, businesses, the job of an accountant is not only to sit in the office, but also to deal with many things outside the office. The sensitivity of a professional accountant is to observe, grasp the accounting information system in the organization, use strategic management accounting (SMA) techniques such as customer accounting and competitors accounting, etc. to be able to come up with timely solutions to help businesses be "one step ahead".

One of the job characteristics of the accountant is to attach year-round accounting documents (accounting records, accounting documents, contracts, etc.) with data on the financial situation of the organization. The accounting department makes an important contribution to the survival and development of an organization. Therefore, graduates of accounting need to know how to arrange accounting documents for the most scientific, most convenient for searching and archiving. Therefore, in addition to the basic requirements of ethical and professional standards, graduates of accounting must be careful, tidy and scientific.

V.3. Sociability and high responsibility of accounting graduates

Employers will be more satisfied when graduates of accounting take accountability and become harmony to be able to work in groups. Accounting work requires accountants to have independent and teamwork skills. When working in groups, accountants will accumulate, learn more experience and add knowledge. Accountants actively prepare the

psychology of getting along with colleagues, with people around them, with a spirit of cooperation in work, respect for differences, listening, sharing, which satisfy employers and make them pay more attention to the position they need.

V.4. Professional competencies of accounting graduates

Professional competence of accountants was one of the mandatory criteria for people who are responsible for managing and operating accounting service-providing enterprises, representatives of accounting service-trading households or people who directly provide accounting services of enterprises and households (National Assembly, 2015). The professional competence of accountants is expressed in the course of work, such as: the ability to prepare, present and analyze accounting reports; statistical ability; financial analysis; ability to manage corporate finance; ability to advise and contribute ideas, etc. Therefore, accountants must firstly meet the basic requirements of high professional qualifications; constantly improve professional qualifications.

V.5. Accounting graduates are fluent in office computing, accounting software and computer skills

Being proficient in office informatics is one of the necessary conditions for office workers in general, accounting in particular. In addition, most organizations and businesses use accounting software at work, so accounting staff being proficient in accounting software are also considered mandatory.

The Industrial Revolution 4.0 in general and blockchain technology in particular have removed some businesses, but also created new jobs, or new businesses. Thus, the knowledge training in universities, even the practice are not necessarily guaranteed for accountants. Therefore, graduates of accounting must not only understand the theory, be proficient in practice, be knowledgeable in technology but also have to grasp the trends and visualize new accounting processes in the process of doing job.

V.6. Foreign language ability of graduates in accounting

Foreign language skills of accounting graduates are interested in by Foreign Direct Investment (FDI) enterprises. In enterprises with 100% foreign capital, the financial statements are prepared in two sets, one set complying with Vietnam accounting standards (VAS), one set complying with international financial reporting standards (IFRS) or accounting standards in the country in which the holding company is located (Do & Tran, 2017). Therefore, using English fluently will help accountants understand and apply IFRS. In addition, the accounting work in FDI enterprises involves economic laws, commercial law, competition law, labor law, etc. in the country and other partners'. The accountant must then have a thorough understanding of the law, the standard system of the partner to make it easier in the process of work, consultancy, cooperate with the other partners'.

V.7. Honesty of accounting graduates

One of the most important qualities of an accountant is honesty. Accounting requirements include: Reflecting truthfully and objectively the current situation, the nature of the incident, the content and value of economic and financial operations (National Assembly, 2015). In addition, one of the accounting tasks is: Checking and supervising financial revenues and expenditures, debt collection and payment obligations; supervising the management and use of assets and the source of assets; detecting and preventing violations of the laws on finance and accounting (National Assembly, 2015). Therefore, accounting graduates who want to survive long in the profession need to build the trust of the board of directors. There may be a number of mistakes and errors in the course of work, but honest accountants must report truthfully, be willing to accept discipline and be responsible for remedying consequences. This is one of the criteria that the accountant needs to score for the satisfaction of the employer, this can compensate for other weaknesses of the accounting staff.

V.8. Ability to observe, analyze and synthesize of accounting graduates

Accounting tasks include: Collecting and processing accounting information and data according to accounting subjects and contents, accounting standards and accounting regimes; Analyzing accounting information and data; advising and proposing solutions to management requirements and economic and financial decisions of accounting units; Providing accounting information and data in accordance with the law, etc. (National Assembly, 2015). This shows that accountants need to be able to observe in order to respond promptly to arising economic operations, thereby analyzing and synthesizing them appropriately.

V.9. Ability to work under high pressure, know how to manage the time of accounting graduates

Accounting requirements include: Fully reflecting the economic and financial operations arising in accounting vouchers, accounting records and financial statements; in time reflecting accounting information and data; Clearly, easily and accurately reflecting accounting information and data; Accounting information and data must be continuously reflected from the generation to the end of economic and financial activities, from the establishment to the termination of operation of the accounting units; accounting data of this period must be immediately follow accounting data of the previous period; Classifying, arranging accounting information and data in order, systematically and comparably, verifiably (National Assembly, 2015). It has proven that the accounting job is one of the jobs that are under the most severe pressure, the pressure increases at times such as the end of the accounting period, the end of the year or the

financial reporting season ... Therefore, accounting graduates must be familiar with the stress of work, and at the same time, must know how to arrange a time to be able to complete the assigned work. Thus, the employer will be more satisfied with the accountant.

V.10. Ability to communicate and behave skillfully of accounting graduates

The communication and behavioral ability of accounting graduates is applied in their daily lives and especially in jobs such as: accounting graduates being the presenter in front of director, the organization's colleagues about the organization's financial situation; presenting advice to administrators; discussing, exchanging work with colleagues in the accounting department and other departments in the organization; talking to customers, suppliers, etc. In order to convey the report in a way that is easy to understand, the ability to express is essential for accountants with the use of clear, coherent and accurate language. The ability to communicate and behave is also an advantage that accountants can create sympathy with colleagues and, importantly, persuade customers of the organization, etc.

VI. Conclusion

The results of previous studies and the results of this study show that employers assess that trained accounting students in Hanoi are agile, creative and able to meet the employers' satisfaction, etc. but lacking soft skills, especially critical thinking, creativity, low technology compliance. Thereby reducing competitiveness in the labor market, jobs as well as reducing labor productivity in organizations and businesses. Meanwhile, Industry Revolution 4.0 in general, cloud technology and big data bring great benefits to the accounting field thanks to storage capacity, network security assurance. This is threatening the profession of accountant or related work. Therefore, accountants need to improve themselves such as: improving expertise, capacity, ability, etc. to meet the conditions of international practice, improve their position and expand the scope of conducting occupations in a new context; each accountant needs to update knowledge and qualifications to access to achievements of Industry Revolution 4.0 to meet employers' satisfaction. In order to do this, it is necessary to have a synchronous solution from related subjects, including: management agencies (Completing accounting strategies and standards, synchronizing in applying the achievements of Industry Revolution 4.0 to accounting field, etc.); training institutions such as universities, training centers, etc. (Innovating training methods; training programs, improving the quality of curriculum with knowledge, attaching to reality and attaching to the development trend of Industry Revolution 4.0, etc.); organizations, businesses (improving policies, incentives, salaries, reasonable bonuses to find and retain qualified accountants; enterprises need to coordinate closely with universities in determining direction of accounting training according to market demand, accounting training to satisfy employers' satisfaction).

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