

# Training in Major of Public Sector Accounting: Evaluation the Demand for Higher Education by an Empirical Survey

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## Abstract

Higher education always receives the attention of the whole community in a country and Vietnam cannot be out of the general trend. The government has decided to continue spending a great deal of money to invest in education, aiming to open the new branches of knowledge that can meet the needs of current society. One of the branches that students enroll in large numbers at universities and colleges is corporate accounting. However, in recent years, there has been a great change in the public accounting of Vietnam due to the relatively complex nature of the public sector as well as to meet the need of international integration, the transparent information and accountability. This leads to the need of training students with specialized knowledge in this field. Based on the supply and demand relationship of the market, the main objective of this article is to provide some of the main points about public accounting in Vietnam. From there, we embarked on survey the need of students with a sample of 1,017 university students on whether we should open the public accounting major in Vietnam in the near future or not. With the scope of universities in Ho Chi Minh City in Vietnam, the results of the article show impressive statistics on the demand to study this major as well as some of the public sectors that they aspire to work for after graduation. This study helps the article to have more appropriate policy suggestions when developing training program later.

**Keywords:** curriculum, education and training, public sector accounting, university, higher education

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## 1. Introduction

Education and training are very important issues in the social life of each country, reflecting the level of development of each country. Governments have identified education and training as an important task of sustainable development for the economy. Developed or developing countries consider education as the leading factor that determines the fast and sustainable development of each nation. Therefore, in

order to be able to develop, a country should focus on education development, and Vietnam cannot go against this general trend (Dang Huu, 2009). Accordingly, under the Higher Education Law of Vietnam, in the education system of a school, the training program is considered as a core element as it benefits the unit. Consequently, when the branches of knowledge are established, the thing that the trainers pay attention to is building the program to suit with the needs of the learner (Vainius, 2011).

In terms of trained professions, all branches require proper attention to learning and teaching. Among them, accounting has always been considered as a field of interest by the society and universities. In addition to the rapid development of businesses, a significant portion is running along with the growing, which is the public sector's entities in a country. By the end of July 31, 2017, Vietnam had a total of 63 provinces and cities with more than 11,100 administrative units, including 1,400 wards, 625 towns, and more than 9,000 communes. In addition, Vietnam has a large number of governmental organizations, ministries, departments, institutes, provincial people's armed forces and fronts, tax departments, state treasuries, etc. Administrative or professional units in particular or public sector units in general contribute significantly to the development of the country. In addition to the above units, there are also specific organizations in the management of various social issues such as broadcasting, investment planning, taxation, treasury, social security, health care, education and more.

Any private or public sector entity is interested in the operating of its organization in accordance with the law and the needs of the manager. Each object represents the production, business or operation of each objective. In order to accurately reflect the business situation, an effective and efficient accounting department is needed. Accounting is always seen as a powerful management tool and support for the unit, to help the leader have the right information to make the basis for decision making. On the scale above, the need for a workforce to meet the accounting departments of such units is really necessary (Engstrom, 1979).

From there, in order to have this resource, we cannot fail to mention the role of universities and colleges in the country, as these are places of human training intensively to provide for society in different fields. In terms of accounting, business accounting or accounting - auditing has been many vocational schools, colleges and universities in Vietnam as well as many countries training with diversity in terms of scale, type, method, content, etc. However, the training of accountants with special knowledge in public sector accounting is still considered necessary but the actual training is still limited. In particular, in Vietnam, the

professional of public accounting to train human resources with specialized knowledge of accounting in public units is quite new in Vietnam currently. Moreover, in order for the training program to meet the needs of the learner, the actual survey is the sufficiency and most clearly demonstration. From there, this research suggests a research hypothesis:

Ho: Schools and universities in Vietnam need to have specialized training in public accounting.

Based on the research hypothesis above, the main objective of the article is to understand the accounting training process in countries as well as in schools of Vietnam; to survey subjects on the necessity, the work needs as well as the urgency of the current public accounting training in Vietnam; thereby it will provide policy suggestions for the development of a specific training program which apply in training the accountants with extensive knowledge of public sector issues, in order to be more effective in working at public sector units.

## 2. Literature Reviews

### 2.1. Overview of the Public Sector in Vietnam

The characteristics and composition of the public sector will vary from country to country, but for most countries, the public sector will include the organization involved in the performance of state functions assigned to it by the state and social services such as security, national defense, health care, public transport, education at all levels and health care for the poor, etc. For the supply of public goods or public services, one of the important operational characteristics is that the public sector is always providing products that do not require any collection (such as street lighting); besides, this provision is intended to benefit the whole society, not for a particular individual (such as public education and training), also through this will bring and encourage the creation of equal opportunities for the objects in the society (Pham QuangHuy, 2011).

The public sector is a fundamental part of each country's economic activity which performing state management and providing public services for all other activities to ensure the law compliance and the general

development of the economy and society. The quality of the public sector's performance will directly affect the quality and overall performance of the whole economy, and it will also be responsible for the general development orientation of the economy, politics and society in a unified direction of a nation.

Admittedly, accounting information is critical to management at the micro level as well as at the macro level. It can be said that the quality of accounting information directly and decisively affects the success of business decisions. The more developed the economy and the deeper the integration, the wider the role of accounting; it affects many different objects not only within the national economy but globally. Accountants are now seen as the breathing air for all economies, which requires a full and clean atmosphere to create a sustainable existence and development. In the public sector, public accountants are an important tool for the government to manage the state budget, financial reserves, concentrated foreign currency funds, national foundations for employment, and rare and valuable assets of the state. Accounting is the source of data to help compile government financial statistics.

In fact, public accounting is an information system that monitors the financial performance of the state budget through a system of vouchers, accounts, pricing methods and aggregation and balance sheets. Public accounting has different roles through information sources provided to different users that namely:

- To government: public accounting will provide reports, books, evidences to demonstrate the results of an operation process, economy, and effectiveness of policies set out by the state during the year or during appropriate planning periods that have been passed by Congress annually.
- To the public: public accounting provide information to demonstrate compliance with the law and budget law, thereby enabling people in the country to assess the state's use of revenues from individuals and organizations in society and for general-purpose programs.
- To public sector units: public accounting provides useful information on the receiving and using of funds

in various activities, enabling the unit to make sound decisions in budget effective using, to work out plans for economic development strategy, and be the basic for the units to make operational estimates for the next year (Alexander, 2014).

- To regulatory authorities: accounting information provided help higher level regulators to inspect the use of budget of subordinate units, and thus helps giving out the suitable financial and monetary policies to coordinate and intervene in the economy.
- To sponsor and donor organizations: accounting is a tool for providing useful financial information, which helps sponsors and donors control the use of sponsor and donor resources to see whether it is under the contract that signed or not, it is used effectively and according to the purpose of the sponsors or not.
- To auditors: the information provided by the accountant enables the auditors to express their views on the financial statements and to check the compliance of public sector units. .

Nowadays, the change of "New Public Management" (NPM) model is becoming more and more popular in the governments of many countries. This requires the need of information and management method of the public sector to link closely to the private sector area. Over the past decade, governments around the world have adopted management reforms to improve the efficiency and effectiveness of service providing byvidingthe operation way of private sector, then reviewingto apply to the public sector such as accredited accounting review, management by output model, strict control of inputs, decentralization of responsibilities for managers, etc. In the context of change, it is necessary to reconsider the situation of accounting teaching in the universities of the countries in order to ensure that the public accounting human resources are capable of working in this context. Currently, recruiting accounting graduates with knowledge of public sector activities is a difficult issue for government agencies (Becky, 2012). And public sector unitsassume that the recruitment of accounting graduates with public sector knowledge in universities would benefit the public units (Josephine, 1989). However, today's students are unaware of potential employment opportunities in the public sector, partly

because they have not been exposed to the field during their time at university, consequently, this information should be communicated to the universities.

## **2.2. Roles for education of Public Sector Accounting in Vietnam**

With the general knowledge of public accounting above, it is provided a general picture of this content. Since public accounting in general as well as studying of public accounting in Vietnam is relatively new, the study of training programs in countries around the world is necessary more than ever before. Public accounting training can be understood as bringing the public sector related content into teaching of universities and colleges, with a focus on accountancy in the public sector (Riaz et al, 2011). To consider the necessity of this specialized teaching, an indispensable part is to go from the historical preliminaries of this content, thereby bringing out its necessity.

From the beginning, public sector accounting approached the traditional way which based on the concept of budget (Sciulli & Sims, 2008). Deriving from this content, in the view of the national government, the budget plays an important role in running a country's operations. As a result, public sector accounting will be based on budgets through revenues and expenditures to demonstrate the government's cash flow function, thereby evaluating performance after one financial year. To have the data as the basis to determine the effectiveness, the state must have books and reports to prove what happened in the past year, and this is done by the accountants of public sector. However, before that, there was no specific regulation in recording and measuring these items on reports of state agencies. After a long time, public accounting was born to meet this urgent need (Syed, 2013). Through this, it can be seen that public accounting in the world have just grown in a short span of time. Because of this and through this action, the whole world has shown that this is a field that occupies an essential position in public agencies of the countries, while public agencies cannot be shortage and parallel with the business activities of enterprises to create a common development for the economy and society of a country. In that general trend, public accounting teaching began to be taught at major universities around the world in order to provide a

sufficiently qualified human resources in this field to better serve the particularly job in society. Going into specific, public accounting major is considered essential and very important in training as it affects many social subjects:

- *To learners:* in the introduction of accounting, University of Latrobe, Australia (2012) states: "Business accounting is the language of business and graduates of the major are among those who easiest to find a job". Thus, public accounting is the language of public organizations and graduates of public accounting are easy to find the job in public organizations in society. The employment opportunity of public accounting educators is not only in the accounting sector of public organizations such as non-profit organizations, non-governmental organizations but also spreading in other areas such as state auditing, taxation, treasury ... or even, learners can work at accounting services companies but favor in the services for non-profit and non-governmental organizations. In addition to career opportunities in accounting and auditing in the public sector, public accountants can also take the management positions in public units based on their knowledge of public organization and skills that practiced in the process of learning public accounting such as knowledge of administrative management, financial management in the public sector as well as computing skills, planning and implementation of plan skills, etc. For those who choose public units as their long-term workplaces, public accounting major is a necessary major to create the basis of a professional career.

- *To the lecturers:* public sector accounting has clearly given accounting lecturers a new perspective on an area that they have not yet explored. Understanding and teaching public accounting will not only increase the role of accountancy lecturers in society, but also provide opportunities for them to access the new knowledge to fill in their eagerness. In addition to teaching, accounting lecturers (most faculty members) also have additional scientific research responsibility. At present, the research topics in the world of business accounting almost exhausted new ideas. The most recently studied issues in financial accounting such as fair value, consolidated financial statements, etc. have also been studied extensively and have enormous



amount of scientific research. Administrative accounting issues such as the Balanced Scorecard, Value Chain etc. applied to businesses have also been studied extensively. However, the study of these topics in the field of public accounting is still limited. Therefore, if accounting lecturers can direct the subject of research into the field of public accounting, this will be a fertile ground for exploring, studying and summarizing knowledge as well as practical experience.

• *To the society:* In addition to the private sector with representatives are the enterprises, the public sector is also a very strong growth area in the social economy. Private sector activity is primarily for their benefit, which can leave many consequences for the economy, such as evils, pollution, rich and poor disparity, etc. Meanwhile, public sector area with the administration, non-profit and non-governmental organizations work mainly for the common benefit of society, trying to remove the limitations and social consequences that left by the private sector or develops aspects of society that the private sector does not care for due to low profits. It can be said, the more the economy grows, the wider the private sector, the role of the public sector in society is also increasingly enhanced.

By meeting the need to train human resources with expertise, knowledge, skills and ethics in accounting to work in the public sector, public accounting major will contribute to strengthening the systematic in the public sector accounting, which helps the finance administration of the administrative bureaucracy healthier, thus preventing wastefulness, saving state management costs, repelling corruption, increasing social surplus and improve people's lives.

### 3. Methodology

The topic will be combined between theory and practice based on the laws of objective development of the economy - society, the views and policies of the state in the field of education and training. The research method used in this study is the combination of qualitative and quantitative. Usage data are secondary data published by the competent authorities in the media; from there, analyze in details along with the application of descriptive statistics, statistical analysis and comparing method.

The main subject of the study is an overview of the public sector in the world which focuses on the accounting curriculum, public accounting training, and identification of relevant factors that have an impact on this major learning need. The scope of the topic is limited to a number of regions and countries with advanced education in the world as well as considers the general level of the curriculum only, not goes into detailed the content of each module in the specialized training program. Questionnaire surveys are only conducted at universities in Ho Chi Minh City and Hanoi, which are two large metropolitan cities in Vietnam and are places that concentrate most state units in the country.

As focusing on the main content of the topic, the subject of the survey will be limited and concentrated only on students who are studying at universities in Ho Chi Minh City. In addition, the area is limited and only surveyed in Ho Chi Minh City because it is one of the five major cities in the country and is the head city that contributing to the state budget of the country. This area is the concentrated place of almost administrative agencies as well as public sector organizations cum in Hanoi City.

In terms of survey subjects, which are students, according to the studying process and learning experiences of the different countries as mentioned above as well as the development orientation of this branch of knowledge, most universities are open this to regular students. For that reason, the topic did not survey master students but only focused on surveying four specific groups as follows:

- Full-time undergraduate students: average duration of study at university is 4 years.
- Full-time second bachelor's degree students: average duration of study at university is 2.5 years.
- Full-time inter-college transfer student: average duration of study at university is 1.5 years.
- Part-time student: average duration of study at university is 4.5 years.

In terms of the survey location, which refers to the universities in Ho Chi Minh City, the topic chooses a number of universities which are evaluated according to some important criteria such as: Has strong point in training accounting in particular as well as in other

branches of the economy in general; has a large number of students studying, trains many different professions and belongs to many different organisms in charge. Accordingly, the topic has considered and decided to make the choice of five typical universities as follows:

- Industrial University of Ho Chi Minh City
- University of Economics, Ho Chi Minh City
- Open University of Ho Chi Minh City
- University of Finance - Marketing
- Ton DucThang University

To the group of survey subjects in the same area of choice as above, the questionnaire has two large sections, includes general data and detailed data. In the overview, the questionnaire aims to gather general information on respondents such as the training system, the number of years of training and the training major. Going into details, the survey was conducted by using the interviewing questionnaire with 44 questions. The number of questions designed in the questionnaire aims to focus on assessing student learning needs of public accounting major. Since then, the questions were designed in the form of scale and consisted of five levels, ranging from totally disagreeing (expressed as number 1) to totally agreeing with the point of view (expressed as number 5). Respondents will rely on their thoughts, knowledge, and opinions to mark the appropriate level in this questionnaire. Applying the above means and methodology, the contents of the above questions are divided into 5 main groups as follows:

- The first group is the general issues of public accounting area: this group consists of five questions for general information collection.
- The second group is the issues of interest in training the public accounting major: this group consists of five questions to collect the information regarding expectations or preferences to this major within the students. .
- The third group is the issues about understanding to public accounting major: This group consists of six questions to collect the information related to students' perceptions of different conditions, the most common knowledge of this major within students.

- The fourth group is the issues about learning demand of public accounting training: this group consists of seven questions to collect the information that directly relating to students' expectation of studying this major as well as the views of students when this major is officially put into training.

- The fifth group is the issues about the expectations of learners who study public accounting major: this group consists of 21 questions. This is the part that has most questions in order to collect information that directly related to student opinions about the purpose of studying this new major, the content of some fields should be included to the training program, the type of training that this major will address, also the unit that the student wishes to work after graduating from this major.

Beside the main sections above, the questionnaire also contains an entry to fill in the respondent's personal information to have clearly data in case of information exchanging later. With this overall questionnaire, it will provide the basis for offering the right solution.

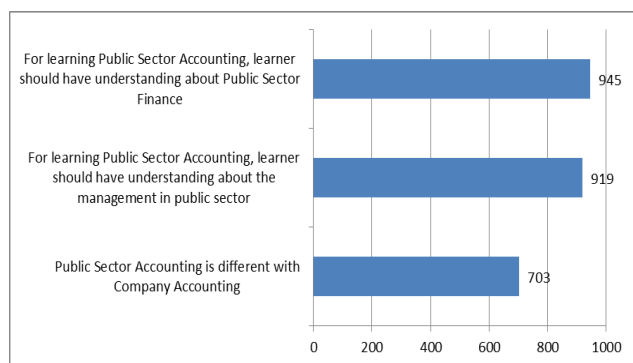
#### 4. Results and Discussions

Public accounting has a very wide range of impact, which is in many areas and in many different units within a country. Public sector units in market economies play a huge role in creating the economic conditions for the private market to promote fully its operation result. The results of the surveyed issues were concluded as follows:

##### a. Overview of the major

In general, the results showed that learners appreciate the role of public accounting in the operation and development of Vietnam's economy. With 65.59% of respondents believing that the public sector holds an important place in the economy as to them, beside companies and enterprises of other private area, the public sector units are operating a very necessary group of activities in a country's economic, political and social system as the Figure 1.

Figure 1 Overall understating about the learning in  
Public Sector Accounting



Consequently, knowledge of public accounting is considered necessary for public sector organizations and the need to work in the public sector is quite large (both got the same proportion of 87.12%). Going into detailed, the assumption that public accounting is important for the public sector got 94% agreement of total full-time students taking part in the survey.

#### **b.About interest in the training of public accounting major**

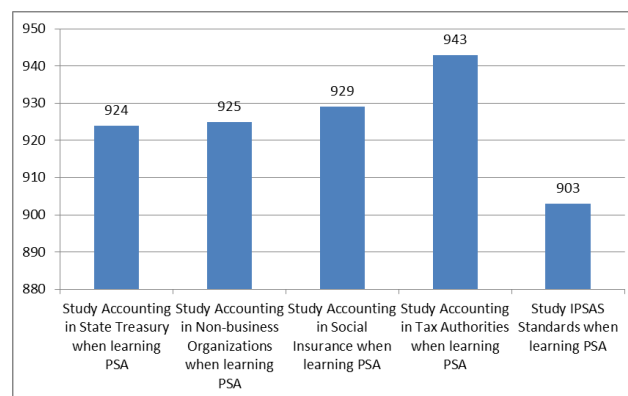
Most of the students (80.32%) pay special attention to the training of public accounting in Vietnam because they believe that after graduating from this major, they will be able to get a good job in the future. Students can think that due to 73.06% of the respondents stated that they pay attention to information on public accounting major in society and they expect to learn more about this in the area of study which they are in (occupied 83.38%). Indeed, the demand for this major is highly valued, however until now, no university has officially introduced this major in its overall curriculum (76.89% of the answers). When it comes into details of each object of training types at the universities, the public accounting information in society is mostly interested by full-time students (occupied 78.41%). In order to get a good job after studying this major, the part-time students who are both working and studying affirm this with a higher proportion than the others, which is about 2.5 times higher than the total votes. And almost types of training (occupied 91%) are aware of that Vietnam still not have a university to train public accounting major.

#### **c.About understanding level of public accounting training**

With a high proportion (91.24%) of respondents to the questionnaire, they believe that public accounting

training is an important issue in today's society. They found that professional knowledge from corporate financial accounting has many fundamental differences with accounting in public agencies in Vietnam (occupied 69.19%).

Figure 2.Demand on subjects that need to study in Public Sector Accounting major



Because of this statistic, students should have in-depth knowledge to suit with the actual conditions of each unit. If the learners have the knowledge in public accounting training, they can work in any type of public organization in Vietnam (84.94%). To each specific type of student, the issue of public accounting is different with the business accounting is rated as 22.44% by the second bachelor's degree students, 18.84% by intercollegiate students, the remaining proportion is from the part-time students and full-time undergraduate students.

#### **d. About demand to study public accounting major**

Most respondents returned with a rate of 68.01% suggesting that they and many other students would decide to enroll in this major if the universities open the public accounting major as formal training in the coming time. Especially, this new field, according to the survey, is suitable for both Ho Chi Minh City and other provinces because the demand for learning is quite large (850 students in HCMC and 855 students in other provinces) and at the places where concentrate more public units than private sector enterprises, they often choose recruiting staff with specialized knowledge in the field rather than graduates with specialist in general business accounting at some universities in Vietnam at the present (occupied 93.01%). There is the number of 820 students

(80.63%) who believe that public accounting major will have more people registering to study when practical enrollment. Taking up a high percentage of 80.41% of the questionnaire, students assumed that public accounting would provide them with a deeper knowledge of these particular accounting regimes and standards. In addition, they think they will be able to earn a high-quality job after graduating from this major at the university.

#### e. About the expectations of those who study public accounting major

The majority of learners (87.59%) suggest that public sector accounting should be open to a variety types of training, such as open to second degree students, inter-college students, full-time and part-time students. Based on the survey process, the authors noted that learners had different expectations from the decision to choose this major in a university due to many different objective and subjective reasons. The goal of the final training process is to provide students with good knowledge in that field and to be a gray matter resource for the whole society with a passion for work at the unit. Considering the preference for working in public sector agencies, the students responding was as follows:

Content of survey	Number of respondents	Rate of response	Average score
I like to work at State Treasury	858	84,37%	3,4631
I like to work at the Tax Office	869	85,45%	3,4474
I like to work at accounting department of administrative units	850	83,58%	3,3982
I like to work at accounting department of universities	787	77,38%	3,1396
I like to work at accounting department of hospitals	778	76,50%	3,0983
I like to work at accounting department of gymnastics and sports agencies	724	71,19%	2,9548

Table 1. Where to expect to work in the public sector

The above indicator shows that demand and passion for working in the public sector occupy a high proportion to training this major. With the average score above, the tax authorities and the state treasury are two of the public administrative units expected by the trainee to work for. And to conclude for the survey to have overall assessment, with the question "In summary, do the major of public sector accounting meet my desire?", the research has received the agreement of 881 students, accounting for 86.63%. This affirms

that if public accounting major is set up and trained, it will satisfy most of the aspirations, needs and expectations of current university students in Ho Chi Minh City in the near future. In conclusion, the HO hypothesis has been validated.

### 5. Conclusions and Policy Recommendations

Through the actual survey presented above, we can see that the process of public sector operation is relatively well separated in all economic activities. In addition, the public sector, in conjunction with the private sector, will perform some of the functions assigned by the state to bring about greater efficiency to people in the production and provision of goods or certainly services. The level of dependence and relationship between the private and public sectors will vary from country to country, from region to region, from province to province. This is often expressed in some specific activities such as waste management, water resources management, health care, security services and shelter places for those who are homeless or disadvantaged. To the public sector in particular or the economy in general, in order to have data to make decisions, it is necessary to have information provided by the accounting department for the assessment and decision-making. To do this, human resources for the public accounting branch is considered very important.

In addition, some provinces and cities in Vietnam also offer a number of human resource training policies in the public sector through the scholarship programs of University, Master's and PhD in this area to meet the need of highly qualified human resources that capable of consulting, planning and implementing key development projects of provinces and cities in Vietnam. The above information shows that the provinces and cities of Vietnam have great demand for human resources for the public sector in the country. Recognizing the importance of this area, the training of students in public accounting is considered indispensable demand in Vietnam today and in the long run. Therefore, the assessment of human resource demand in public sector accounting departments is extremely necessary.

In short, human resources are one of the most important factors in the socio-economic development of a country. Mentioning of human resources, people



are often interested in both qualitative and quantitative aspects, with special attention to human resources in new areas to meet the general trend of the country. With the content of the survey, the article provides some suggestions for Vietnam to develop the public accounting training as required by the social market in the coming time with the following orientations:

### **5.1. On the side of the State**

The Party and the State have consistently affirmed that education and training have the mission of raising people's intellectual standard, developing human resources, fostering talents, contributing importantly to building the country, building Vietnamese culture and people. To the public sector accounting which is relatively new, the state support is extremely necessary and is reflected in several issues below:

- Group of solutions about the legal corridor
  - ▶ Develop a comprehensive legal documents system for various fields of the public sector to enable the universities to develop training materials for each field as in the public sector, legal documents and other legal corridor systems are closely related to the accounting process.
  - ▶ To create conditions and to have strong mechanisms and policies to encourage public organizations of all types saving economic cost, increasing their funding to devote for training more the specialized issues in public sector for employees and expect them to become skilled workers in the field they work.
  - ▶ Issue fully policies, legal documents, standards and accounting regime of each field to create a document system for training the specialized subjects in the coming time.
  - ▶ Should have priority policy to students working in public units as income level in these units is hard to compare with private sector enterprises. There may be some students who graduated from this major leave the job at public sector or leave the professionally that trained. Because of that, the state needs to change the mechanism and policies to discover and keep talents in the public sector, foster

them and create conditions for them to contribute to the country.

- Group of solutions about educational technology

The state should spend part of the money from the state budget to increase investment in this sector because in accordance with the direction of the state, in the future we should promote the development of public accounting. In order to get budget, the state can mobilize from the people in many ways. The state needs to have strong mechanisms and policies to maximize the capital of the people to invest and contribute to the development of accounting human resources in different forms.

- ▶ Create fairness and transparency in the field of internship, recruitment for different positions in public units each year as needed. This will help students to access the job they love as well as suitable their abilities after graduated.
- ▶ Give autonomy to universities in changing their training curriculum in line with practical needs and in line with the framework of the country's general accounting curriculum.

### **5.2. On the side of management agencies and training institutions**

- To management agencies in terms of training or in other words, the Ministry of Education and Training and the training institutions which are all the universities and colleges in the country. This management agency plays a role in running strategies, policies, and education orientations in Vietnam. With regard to the training of public accounting major in the coming time, the management agency should pay attention to consider the implementation of a number of specific solutions as follows:
  - ▶ First, to formulate strategies, planning and plans for the development of public accounting programs in the long term, and at the same time to announce annually the training demand and direct the implementation of the strategies and plans after approval.
  - ▶ Second, strengthen cooperation with international organizations in the field of public accounting, the committee that issued

international public accounting standards to learn experience and exchange relevant documents to serve for the training at schools.

- ▶ Third, consolidate and upgrade facilities in schools and teaching aids related to this major. Propose to the government for funding from the state budget or foreign aids to invest in consolidating and upgrading facilities and teaching aids, ensuring the change of teaching methods and application of information technology to schools.
  - ▶ Fourth, strengthen the state management on education and training in this field because public sector agencies also need a 'skilled' staff, therefore need to have management, and information needs to be public when there is a demand to recruit positions.
- To the different training institutions throughout Vietnam, there are several ways to do:
- ▶ Firstly, enhance the process of exploring and applying research topics that directly related to each of the different areas in public accounting to provide a reference for the learning process of students in this major.
  - ▶ Secondly, schools conduct cooperating workshops and forums to exchange experiences and increase cooperation between different contents in subjects of public accounting.
  - ▶ Thirdly, schools should promote awareness for managers, lecturers and students about the role of public accounting training in Vietnam, consider it as one of the tasks of school in the coming development process.

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