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Theories Related to the Quality of Undergraduate Accounting Training in Higher Education Institutions

[1] Tran Thi Thu Thuy, [2] Vu Thi The, [3] Pham Thi Thanh Hoa
[1, 2, 3] Faculty of Accounting, University of Labour and Social Affairs, Vietnam

Corresponding Author: **Tran Thi Thu Thuy**

Abstract
In the context of international integration and digital transformation in higher education, the demand for quality accounting bachelor training is becoming increasingly urgent. Enterprises, especially in the field of finance and accounting, require human resources to meet professional skills standards, ethics and the ability to adapt to new technology. This requires higher education institutions to improve training programs in the direction of ensuring output, meeting labor market needs, and improving competitiveness. This article presents theories related to the quality of accounting bachelor training in higher education institutions and three factors affecting the quality of accounting bachelor training in higher education institutions, including the capacity factor of the educational institution, the learner factor and the employer factor including the theory of Total Quality Management (TQM), the theory of service quality, the theory of human capital, the theory of fit - adaptation; and the theory of stakeholders.

Keywords: Total Quality Management (TQM), SERVQUAL model, Vietnam

1. Introduction

In the context of international integration and digital transformation in higher education, the demand for quality accounting bachelor training is becoming increasingly urgent. Enterprises, especially in the field of finance and accounting, require human resources to meet professional skills standards, ethics and the ability to adapt to new technology. This requires higher education institutions to improve training programs in the direction of ensuring output, meeting labor market needs, and improving competitiveness. Therefore, research on fundamental theories to identify factors affecting training quality is necessary to build an effective training management model (Deming, 1986; Parasuraman *et al*., 1988) [2, 12].

According to the TQM and service quality theory, training quality can only be improved when educational institutions implement a management system that is oriented towards continuous improvement, learner-centered and meets the expectations of stakeholders (Juran & Godfrey, 1998) [8]. In addition, human capital theory emphasizes the role of investment in education as a determinant of future productivity and labor capacity (Becker, 1993) [1]. In accounting training, this is demonstrated by ensuring that learners are equipped with standard knowledge, professional skills and practical experience appropriate to the actual working environment. Therefore, this study is important in identifying the core factors that determine training quality.

In addition, according to the Person–Environment Fit Theory, the quality of training not only depends on the school's supply capacity but is also affected by the match between personal capacity, the learning motivation of learners, and the requirements of the accounting profession (Kristof-Brown *et al*., 2005) [10]. At the same time, the stakeholder theory emphasizes that the participation of businesses, employers, lecturers, students and professional organizations has a direct impact on the quality of accounting training (Freeman, 1984) [3]. Therefore, a study synthesizing these theories to analyze three groups of factors—educational institutions, learners and employers—is necessary to build a scientific basis for innovation and improvement of the quality of accounting bachelor training.

2. Theories related to the quality of university education

2.1 Total quality management theory (TQM)

Theoretical content

Total Quality Management (TQM) theory is a quality management model that emphasizes the participation of the entire organization in the continuous improvement process to enhance the quality of products or services (Deming, 1986) [2]. TQM considers quality as the result of a total management system in which all activities are directed towards customer satisfaction and process improvement. The core principles of TQM include customer orientation, committed leadership, participation of all members, process management and continuous improvement (Juran & Godfrey, 1999) [7].

In the field of higher education, TQM is applied as a total quality management philosophy to improve the quality of training. Harvey and Green (1993) [5] said that when applying TQM, educational institutions must consider students, employers and society as customers; at the same time, they must improve input-process-output factors to achieve sustainable quality.

Applying TQM to research topics

For the dependent variable: Quality of accounting bachelor training

TQM helps to determine the quality of training not only as the result (output) but also as the entire training process. This is consistent with the dependent variable in the topic, because the quality of training in the accounting industry needs to be viewed holistically through the level of meeting professional output standards; student satisfaction; the level of compliance with employer requirements; learning outcomes and practical capacity of students.

For the independent variables

Institutional Capacity: TQM emphasizes the role of the management system, training program, teaching staff and facilities in the process of creating quality. This is the basis for evaluating the factor "institutional capacity" in the research model.

Learners: According to TQM, learners must play a central role in quality improvement activities; students' learning motivation, initiative and self-learning ability contribute to creating training quality.

Employers: TQM considers "customers" as the driving factor of quality. Employers are the customers of the training product, so business feedback is an important source of information for improving accounting programs.

2.2 Service quality theory

Theoretical content

Service quality theory suggests that service quality is assessed based on a comparison between customer expectations and actual perceptions when using the service (Parasuraman, Zeithaml & Berry, 1985) [11]. The SERVQUAL model proposes five components of service quality: reliability, responsiveness, assurance, empathy and tangibles. Service quality is considered the result of the interaction between customers and service providers.

In higher education, students are considered as users of educational services; therefore, the quality of university education can be assessed based on students' perceptions of the program, lecturers, learning conditions and support services. Universities are considered as training service providers, while learners and employers are direct and indirect customers (Hill, Lomas & MacGregor, 2003) [6].

Applying Service quality theory to research topics

Regarding the dependent variable: Quality of accounting bachelor training: According to the service quality theory, the quality of accounting training can be considered as the level of student satisfaction and the level of meeting the needs of employers. This is consistent with the approach to the topic, because the quality of training is not only measured by the knowledge of students but also by the suitability of skills, attitudes and professional capacity with actual requirements.

For the independent variables

Institutional Competence: The SERVQUAL model is directly related to the components of tangibles (facilities), reliability (curriculum), service competence (lecturers) and responsiveness (support services). This strengthens the argument for the independent variable "institutional competence."

Learners: Service quality theory considers customer perceptions and expectations as central. In education, students with good learning motivation and positive attitudes will rate quality higher and achieve better results.

Employers: Employers are "indirect customers"; their expectations are an important measure in assessing training quality. SERVQUAL helps explain the role of business expectations for accounting training programs.

2.3 Human Capital Theory

Theoretical content

The human capital theory developed by Becker (1993) [1] argues that education and training are a form of investment in people, helping to improve productivity and labor efficiency. Knowledge, skills and professional attitudes of each individual are considered important capital, contributing to creating economic benefits for both learners and society. According to Schultz (1961) [13], the quality of education plays a decisive role in forming high-quality human capital through equipping professional capacity suitable to labor market requirements.

In higher education, human capital theory emphasizes that the quality of training is reflected in the capacity of students after graduation and their ability to contribute to businesses and the economy. Therefore, training programs need to focus on developing practical capacity, professional skills and soft skills to enhance the value of human capital.

Applying Human Capital Theory to research topics

For dependent variables: Quality of accounting bachelor training: Human capital is formed through the accounting training process; therefore, training quality is demonstrated through professional capacity; professional skills (machine accounting, financial analysis); ethical thinking; ability to integrate into the labor market. Human capital theory helps explain how factors in the training process create "added value" for learners.

For independent variables:

Capacity of educational institutions: Training programs, lecturers and facilities are resources that create advantages in the process of improving the human capital of accounting students.

Learners: Motivation to learn, self-study ability and a positive attitude are conditions for effectively transforming knowledge into human capital.
Employers: Requirements from businesses help guide capacity development, ensuring that graduates have human capital suitable for the market.

2.4 Fit Theory / Person–Environment Fit Theory

Theoretical content

Fit theory suggests that effectiveness and quality only occur when there is a fit between the individual and the environment, or between goals, content, and methods in a system (Kristof, 1996) [9]. In higher education, "fit" refers to the level of compatibility between the training program, the learner's capacity, the employer's requirements, and the teaching environment.
According to Spence (1973) [14], the quality of training will be high when the elements in the education system are consistent with each other and suitable to the requirements of the labor market.

Applying Fit Theory / Person–Environment Fit Theory to research topics

For dependent variables: The quality of accounting bachelor training is considered the result of the conformity between training objectives and output standards, curriculum and teaching methods, and professional requirements and subject content.
For independent variables:
Capacity of educational institutions: An educational institution has quality when the training program, lecturers and facilities are suitable for the requirements of the accounting industry.
Learners: The conformity between input capacity, learning motivation and teaching methods determines the training results.
Employers: A training program suitable for business requirements is a condition to improve output quality.

2.5 Stakeholder Theory

Theoretical content

Freeman's (1984) [3] Stakeholder Theory states that every organization must meet the needs and expectations of stakeholder groups such as customers, employees, partners, communities, etc. In higher education, stakeholders include students, lecturers, employers, management agencies, society and educational institutions (Jongbloed *et al*., 2008) [4].
Training quality must therefore be assessed from many perspectives, not only based on the internal school but also based on the needs of businesses and expectations of society.

Applying Stakeholder Theory to research topics

For the dependent variable: The quality of undergraduate accounting training is determined through the satisfaction and the level of meeting the requirements of stakeholders, especially students and employers.
For the independent variables
Capacity of educational institutions: Universities must meet the requirements of students, employers and management agencies.
Learners: Students are the central customers; quality depends on the expectations and participation of learners.
Employers are stakeholders who control output standards, directly affecting the training program.

3. Discussion and Managerial Implications

The results of the synthesis of theories show that the capacity of educational institutions plays a decisive role in improving the quality of training. According to TQM, educational institutions need to implement a synchronous quality management system and continuous improvement and ensure the participation of all stakeholders (Deming, 1986) [2]. This includes updating training programs according to international standards, applying technology in teaching, and enhancing the professional capacity and pedagogical methods of lecturers. Universities also need to expand cooperation with businesses to increase internship opportunities and career experience for accounting students.
Regarding the learner factor, human capital theory emphasizes the learner's responsibility to invest in knowledge, skills and career development (Becker, 1993) [1]. Educational institutions need to build a positive learning environment, promote learning motivation, and equip students with soft skills, technology skills and problem-solving abilities. The application of blended learning models, project-based learning and accounting simulation also contributes to improving the quality of training. At the same time, schools need to assess the level of compatibility between learner capacity and program requirements to have appropriate support policies (Kristof-Brown *et al*., 2005) [10].
Regarding the employer factor, stakeholder theory (Freeman, 1984) [3] suggests that businesses play an important role in shaping the output standards and professional competencies of students. Businesses need to participate in developing training programs, assessing the competencies of interns, and providing feedback on the level of job requirements. Educational institutions should establish strategic cooperation networks with auditing firms, accounting and financial firms, and professional organizations such as VAA and VACPA to increase the practicality of the program. This helps graduates have more relevant knowledge, improve training quality and reduce the gap between training and labor needs.
From the perspective of educational management, the simultaneous application of TQM, SERVQUAL, human capital, relevance - adaptation and stakeholder theories helps educational institutions build a comprehensive training model that is capable of adapting to the changing labor market. Schools need to clearly define quality criteria, measure training outcomes according to output standards, and implement an independent quality accreditation system. This not only improves the quality of accounting training but also helps schools strengthen their reputation and attract learners in the current fiercely competitive context.

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