

## Determinants influencing the quality of accounting service: The case of accounting service firms in Hanoi, Vietnam

Thi Thanh Long Dinh<sup>a</sup> and Duc Tai Do<sup>b\*</sup>

<sup>a</sup>Banking academy, Vietnam

<sup>b</sup>University of Labor and Social Affairs, Vietnam

CHRONICLE

ABSTRACT

### Article history:

Received: June 28 2019

Received in revised format: July 30 2019

Accepted: September 9, 2019

Available online: September 9, 2019

### Keywords:

Quality of accounting service

Accounting service firms

Determinants

The aim of this paper was to investigate the impact of determinants of accounting service quality. Data were collected from accounting service firms in Hanoi from 2017 to 2018. Both qualitative and quantitative methodologies were employed to analyze the impacts of each determinant. Questionnaires were designed with a 5 - point Likert scale, and the validity of the data were measured using Cronbach's Alpha and Exploratory Factor Analysis (EFA). The results of the implementation of multiple regression method show that four determinants; namely Tangibles, Effectiveness, Empathy and professionalism had positive correlations with the accounting service firm quality in Hanoi, at different levels. Some recommendations were also made for improving the quality of the accounting service firms.

© 2020 by the authors; licensee Growing Science, Canada

## 1. Introduction

Accounting is understood as the collection, process, examination, analysis and supply of economic and financial information in the form of value, kind and time of work (National Assembly, 2015). Accounting service business is about providing accounting service, chief accountant, accounting consultancy, making financial statement and other tasks related to accounting according to accounting laws for organizations and individuals (National Assembly, 2015). Accounting and auditing services require accountants to specialize in accounting, auditing and other related skills. Moreover, it must be executed by a qualified accountant or auditor. These services include accounting, auditing, tax, management consulting services and others (Ministry of finance, 2005). Grönroos (1984) supposed that service quality is evaluated by comparing the value that customers expected before using service to the value customers actually got after using it. According to Parasuraman et al. (1985), service quality is the difference between customer's expectation and their experiences of using service. In Hanoi, the number of new established businesses is increasing, in which the number of medium and small-scale enterprises accounts for over 95%. Therefore, the need for accounting service is truly high. Those enterprises are stable source of customers of accounting service firms. However, there is now an intense competition among accounting service firms. Thus, in order to have a sustainable development, these firms need to constantly improve the quality of providing accounting services. The accounting service firms in Hanoi provides accounting services. These companies play an important role in assisting and advising investors and firms on the laws, regimes and financial and accounting institutions of State; guiding firms to make vouchers, bookkeeping, tax calculation and financial statements. However, the accounting service firms in Hanoi faced with many difficulties, such as: increasingly fierce competition, the quality of human resources did not meet the requirements, etc. Therefore, the quality of accounting service needs to be advanced and it is necessary to assess, measure and explain through understanding the reasons as well as the factors affecting.

\* Corresponding author. Tel.: +84904509101

E-mail address: [taiketoanquocte@gmail.com](mailto:taiketoanquocte@gmail.com) (Duc Tai Do)

Accounting services firms have been and are factors of economic development for the country to integrate with the region and the world. Accounting service firms have shown their roles helping customers understand and understand the Party's and State's guidelines and policies. Advising business owners on selecting suitable business management organization models, helping business owners and businesses have accurate information. However, the Accounting Services firms also have limitations. In fact, updating knowledge and exchanging information among members with Vietnam Association of Accounting and Auditing (VAA) is not frequent, the activities of accounting service firms are also heavily experienced, there is a lack of general regulations and professional qualifications of accounting human resources are not suitable with requirements (Mai, 2013). Based on the results of qualitative research and the inheritance of previous studies, we design the model of determinants influencing the quality of accounting service in accounting service firms. Moreover, we develop and validate the scales of the factors influencing the quality of accounting service, thus providing some recommendations to improve the quality of accounting service in accounting service firms in Hanoi.

## 2. Literature review

In the world, there have been studies on factors affecting the quality of service in general as well as the quality of accounting services in particular including some typical research projects in recent years. Armstrong and Davison (1995) used the method of surveying by questionnaire based on SERVQUAL model (Parasuraman et al., 1988). The survey's respondents are customers who used the accounting services of formerly Big6 auditing company and accounting service firms in Australia. The results of this research point out 4 factors influencing Australian accounting service firms' quality including tangibles, effectiveness, empathy and professionalism. Saxby et al. (2004) used 5-factor SERVQUAL model (Parasuraman et al., 1988) to discover factors affecting accounting service quality by qualitative research methods through intensive interviews with experts. In order to measure the relationship between the quality of accounting service and customers' satisfaction, qualitative method was used by surveying 154 enterprises with questionnaire in which the scale based on SERVQUAL model. The research result shows that service quality (reliability, service capabilities) was positively associated with customers' satisfaction and it was negatively related to the conflict between enterprise and customers. According to this conclusion, Accounting service firms can improve customers' satisfaction by focusing on qualifications "Chartered Certified Accountants" with reliability and service capacity factors. Aga and Safakli (2007) conducted a quantitative method and examined the relationship between independent variables (service quality, price, company image) and dependent variables (customers' satisfaction). Research results showed SERVQUAL model with 5 factors provided a useful scale of service quality in professional Accounting service aspect. Only one of five factors (empathy) had a significant effect on customers' satisfaction. Service quality, company image and price positively affected customers' satisfaction while price directly impacted on service quality.

Groff et al. (2012) inherited previous studies related to SERVQUAL measuring service quality. This research was to point out whether qualifications increase the quality of accounting service as customers' perception. The authors conducted measurement of service quality by specific indicators and established four factors of accounting service quality. The author analyzed the impact of professional qualifications on each element of accounting service quality and the impact of each of these factors on the decision of customers. They showed that professional qualifications only had a positive relationship with the service capacity of accountants. The aspect of service capacity affecting other factors of service quality - assurance, reliability, responsiveness and empathy and three factors of reliability, responsiveness and empathy was a connection with the client's decision to stay. Mai (2010) evaluated the impacts of international commitments on accounting services when Vietnam integrates into the international economy to offer solutions to improve the legal system of accounting and accounting services according to international standards, gradually implements integration commitments according to international treaties that Vietnam had signed in the past. The author believes that enterprises providing accounting services in Vietnam were not appreciated due to many objective and subjective factors. Some reasons can be mentioned: the small - size business, poor facilities, and the lack of experience. In addition, accounting services have too many components of unfair competition and ethical management of practitioners in state management was not seriously focused. Author offers solutions to improve the legal framework, improve the quality of accounting services and strengthen the management of practice, building management records in accounting service firms and build staff in accounting service firms.

Tran (2013) applied SERVQUAL model to understand customer behavior when selecting accounting service providers for their units. The author used two research methods, both qualitative and quantitative, to develop and verify the relationship between independent variables (professional interests, psychological benefits, service costs, responsiveness, introduction) and dependent variable (deciding to choose accounting Service). The research results show that the independent variables were considered to be positive and quite equal in the decision to choose accounting services. Pham (2017) inherited SERPERF model through method of interviewing experts and processing data by SPSS 20. Research scope is enterprises in Ho Chi Minh city. The author concluded that there were 5 factors affecting the quality of accounting services: Reliability, Responsiveness, Assurance, Tangibles and Empathy.

To the best of author' knowledge, there have been no studies conducted to measure the influence of factors on the quality of accounting services of accounting service firms in Hanoi. With the succession of previous studies, this study analyzes and measures the impact of the quality of accounting services factors with a variety of research methods. Research sample is from the accountants in accounting services firms in Hanoi.

### 3. Research Methodology

#### 3.1. Choice of method

We design mixed method both quantitative and qualitative to explain the impacts of determinants on accounting service firms. To begin with qualitative method, we look at previous studies by Armstrong and Davision (1995), Saxby (2004), Groff et al. (2012), Mai (2010), Mai (2013) Tran (2013), Pham (2017) and conducted interview to identify four determinants that affect the quality of accounting service in accounting service firms. However, since their studies were based on non-Vietnamese experience, we try to propose an enhanced framework by synthesizing their insights, adjust, add observation variables to the questionnaires and apply it to the context of Hanoi. Then, we use quantitative component which includes the use of questionnaires as inputs for Exploratory factor analysis (EFA) analysis and regression model to investigate the impacts of each variables on the accounting service firm quality in Hanoi.

#### 3.2. Sample selection

The study targeted to about 30 accounting service firms in Hanoi. They are different from size, organizational structure, etc. The selective sampling includes participants for interviews. The selection was based on the number of observation variables in which participants were involved in their daily duties at work. Therefore, in our sample, 100% participants are chief accountants, general accountants and Accounting Services Firms in Hanoi's staff accountants. The majority of them (more than 90%) owned Bachelor or higher education degree. The fact of staff's knowledge and skills ensured the survey results more reliable.

#### 3.3. Data analysis

We conducted a questionnaire survey of 23 observation variables with a 5 - point Likert scale. Independent variables are measured from 1 "without effect" to 5 "strongly". Data collection was done through the survey and the sample was mentioned Table 1 and Table 2.

#### 3.4. Research model

From the above analysis, inheriting the research model of Armstrong and Davision (1995), we design a research model:

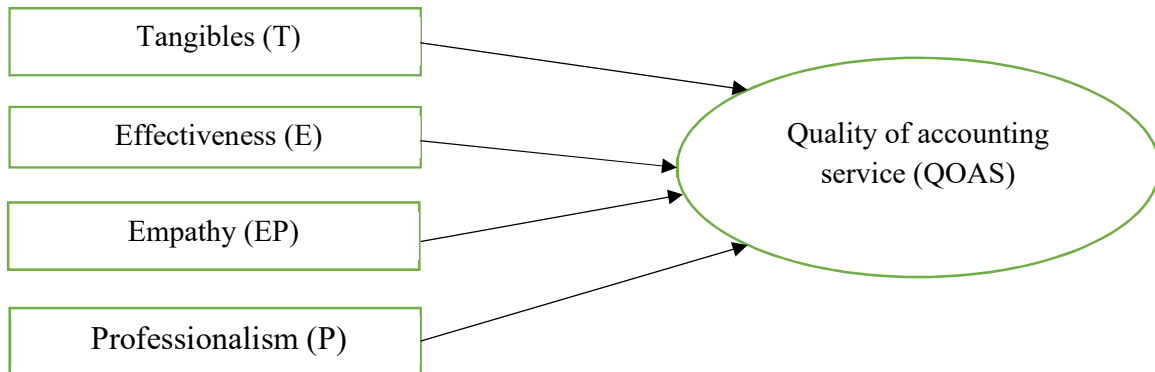


Fig. 1. Research model

*Dependent variable:* The quality of accounting service.

*Independent variables:* The independent variables are described as below

Code	Variables
<b>Tangibles (T)</b>	
T1	Accounting service firms have adequate and appropriately allocated facilities.
T2	Equipment, working equipment of accounting services firms are quite modern
T3	Accounting service firms use accounting software and tax declaration software to perform their jobs
T4	Human resource of accounting service firms are professional and courteous
T5	Documents, accounting books, reports and other documents of accounting services firms are designed and presented in accordance with the prescribed and timely standards.
<b>Effectiveness (E)</b>	
E1	Accounting services firms are large enough, ready to provide personnel suitable to all customer needs
E2	Accounting service firms have high quality accounting human resources with in-depth knowledge in all areas

- E3 Accounting service company provide full and on - time services as having committed in the contract  
 E4 Accounting service firms secure the customer-related information at the highest level  
 E5 Accounting services firms are willing to help and meet customer requirements  
 E6 Accounting service firms have the ability to solve problems quickly, handle customer complaints effectively.

**Empathy (EP)**

- EP1 The highest benefit for customers is the purpose of accounting service firms  
 EP2 The working time of Accounting Services firms is very flexible and convenient for customers  
 EP3 Customers' needs are well understood by accounting service firms staff  
 EP4 In any situation, Accounting Services firms do not put pressure on customers  
 EP5 Accounting services firms are always ready to assist, explain and meet the reasonable requirements of customers  
 EP6 Accounting services firms have the ability to perform services as reliable and accurate as the signed contract

**Professionalism (P)**

- P1 Employees directly provide services are experienced, knowledgeable and well interacting with customers, have professional working skills  
 P2 Employees of accounting services firms are able to communicate and interpret problems well.  
 P3 Employees of accounting service firms have high professional ethics  
 P4 Employees of accounting services firms are always proactive in understanding and considering problems that customers may encounter  
 P5 Employees of accounting service firms provide fast, accurate and timely services  
 P6 Employees of accounting services firms have the ability to inspire their trust and confidence

**4. Results and Discussions***4.1. Research Results**The result of descriptive statistics*

Information of data collected are shown in Table 1 and Table 2 as below:

**Table 1**

Respondents by gender

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	42	26.3	26.3	26.3
	Female	118	73.8	73.8	100.0
	Total	160	100.0	100.0	

**Table 2**

Respondents by Jobs

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Accounting staff	82	51.3	51.3	51.3
	General accounting	60	37.5	37.5	88.8
	Chief accountant	18	11.3	11.3	100.0
	Total	160	100.0	100.0	

According to the information given in Table 1 and Table 2, among the 160 respondents, 42(26.3%) were male and 118(37.5%) were female. Of these, 160 respondents, accounting staff accounted for 51.3%, General accounting accounted for 60(37.4%), while the remaining 18 were Chief accountant, accounted for 11.3%.

*Quality scale analysis result*

By using scale analysis, it can eliminate inconsonant variables and reduce errors in the research model. Therefore, only variables which have total correlation coefficients (Corrected Item – Total Correlation) greater than 0.3 and Cronbach's Alpha coefficients equal or greater than 0.6 are accepted (Hoang & Nguyen, 2008). By analyzing Cronbach's Alpha analysis of determinants have an influence on the quality of accounting service (4 determinants with 23 observed variables), the result is presented in Table 3.

**Table 3**

Results of analysis of Determinants Confidence of Scales in the Model

Determinants	n	Cronbach's Alpha	Corrected Item-Total Correlation
Tangibles (T)	5	0.810	0.530
Effectiveness (E)	6	0.800	0.384
Empathy (EP)	6	0.921	0.751
Professionalism (P)	6	0.830	0.481

The result shows that, all Cronbach's Alpha coefficients of population are above 0.6; all Corrected Item – Total Correlation of observed variables are above 0.3. Thus, all variables of research model are suitable for next analyses. (Hair et al., 2006).

#### Exploratory Factor Analysis

Exploratory Factor Analysis (EFA) was conducted through Component Analysis and Varimax and the results has yield 23 attributes of independent variable.

**Table 4**

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.889
Bartlett's Test of Sphericity	Approx. Chi-Square	2,431.853
	Df	253
	Sig.	0.000

The results of factor analysis in Table 4 show that  $0.5 < \text{KMO} = 0.889 < 1$ . Bartlett's testimony shows  $\text{sig.} = 0.000 < 0.05$ , which means variables in the whole are interrelated. After implementing the rotation matrix, 4 determinants with factor load factor are greater than 0.5; Eigenvalues are greater than 1 and the variance explained is 66.936%. These statistics demonstrate that research data analysis for factor discovery is appropriate. Through the quality assurance of the scale and the test of the EFA model, we have identified 4 determinants influencing the quality of accounting service.

#### Regression Model Analysis Result

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

$$\text{QOAS} = \alpha + \beta_1 T + \beta_2 E + \beta_3 EP + \beta_4 P$$

#### Multicollinearity testing

All variance inflation factor (VIF) of independent variables are under 2, so multicollinearity of model is low (Hoang & Nguyen, 2008). Therefore, this regression model does not have any any violation of the CLRM basic assumption. Durbin – Watson statistic which is used to test the autocorrelation of residuals presents the model does not violate when using multiple regression method because Durbin – Watson value is 2.201 (in the interval of 1 and 3). In other words, the model has reported no autocorrelation between residuals (Hoang & Nguyen, 2008).

**Table 5**

Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.690 <sup>a</sup>	.636	.611	.59144	2.201

a. Predictors (Constant): P, T, EP, E

b. Dependent Variable: QOAS

ANOVA testing result: Level of significant (Sig.) = 0.001 implies that multiple regression model is suitable with data. Coefficient of  $R^2$  (R Square) = 0.636, which means 63.6% of the total variation in the quality of accounting service will be explained by the regression model.

**Table 6: Anova<sup>a</sup>**

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	2.024	4	.506	1.446	.001 <sup>b</sup>
Residual	54.220	155	.350		
Total	56.244	159			

a. Dependent Variable: QOAS

b. Predictors: (Constant): P, T, EP, E

**Table 7**

Coefficients<sup>a</sup>

Model	Unstandardized		Standardized	T	Sig.	Collinearity	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	3.631	.400		9.088	.000		
T	.293	.134	.270	1.444	.011	.447	1.235
E	.425	.157	.423	0.593	.013	.311	1.211
EP	.454	.092	.443	1.672	.007	.452	1.214
P	.442	.103	.434	1.326	.012	.580	1.725

a. Dependent Variable: QOAS

Research model result indicates that all independent variables Tangibles (T), effectiveness (E), empathy (EP), professionalism (P) are significant (because Sig. < 0.05) and influence on the quality of accounting service. Determinants have influences on the quality of accounting service and are presented in the following standardized regression model:

$$QOAS = 0.270 \times T + 0.423 \times E + 0.443 \times EP + 0.434 \times P$$

#### 4.2. Discussions

##### *Tangibles*

The accounting service firms often rent a head office of an organization or personal house. Accounting human resources in accounting service firms in Hanoi often work concentrated in the company's office, both working independently and working in teams. In addition to working time at the company office, the teams also have to go on business trips or work at the customer's production and business locations. Accounting human resources have the practical skills of various accounting software, tax declaration software, or knowledge related to debt comparison with customers and suppliers, control cash fund, inventory of assets, etc. for accounting human resources to comprehend and master the knowledge, skills and occupations systematically, prepare for accountants to undertake a new or more complete job. Information technology plays a leading role in the accounting information system. The application of information technology to the accounting work has three levels: Semi-manual processing level, level of automation of accounting work and level of management automation. This level accounting is popular among enterprises in Vietnam, in this form, enterprises do accounting affairs with accounting software and information technology has penetrated into many fields. Traditional accounting practices have been completely altered, particularly the way accounting data is handled by the role of information technology. In fact, information technology has automated traditional accounting books. The accounting software package can come with a wide range of specialized features or a generic program that can be customized to suit the business operation of the business. Businesses often choose accounting software based on the scale of their operations and the number of users accessing the Accounts System.

##### *Effectiveness*

Accounting services firms provide different issues including receiving, processing, preserving and managing customers' documents, papers and books in accordance with the latest legal regulations; balancing customers' debts and profit or losses to promptly solve difficulties as well as legalize taxes that customers need to pay, preparing financial statements, tax reports, tax finalization for businesses with functional agencies quickly, neatly and accurately, appointing accounting human resources to work at the company's office to implement and process accounting, labor, insurance, invoices and tax records for customers and training for representatives of customers on issues related to accounting at enterprises to improve the capacity of legal knowledge in the field of accounting and taxation. Accounting service firms and customers jointly sign contracts on the provision of accounting services. The main contents of the contract are the jobs, the number of services and the completion time. In addition, rights and obligations of customers who hire services and accounting service firms are also clearly stated. Thus, the signed contract contributes to improving the responsibility of accounting service firms. Besides, it also helps customers feel secure. Customers always hope that accounting service firms will fully and accurately exercise with high quality. Thereby, customers evaluate the quality of services provided by Accounting service firms. In the accounting service firms, human resource accounting is main issue and accounting human resources is responsible for all activities of the company. For the development of the company, accounting human resources plays the most important role, creating value for the goals set by the company. Management apparatus in general, accounting apparatus in accounting service firms, mainly consists of people with accounting expertise. Therefore; the culture of these firms is the behavior of accounting human resources with objects inside and outside the company. It is a system of values that are qualified by human resources to establish, build, preserve, worship, share and form a close relationship in behavior. Accounting Services Firms in Hanoi have developed internal rules and regulations, contributing to creating an atmosphere at the workplace in accordance with the characteristics of the accounting service industry. Most Accounting Services firms in Hanoi have developed and implemented training programs for accounting human resources. Although the content of the training program is different between firms, firms often have training methods such as: (i) For new accounting human resources: Retraining the rights after entering the company, assigning suitable working groups to learn from each other. (ii) For former accounting human resources: Organizing short-term training in the form of the company organizing training courses or sending to update classes organized by the VAA, Vietnam Association of Certified Public Accountants (VACPA), etc.

##### *Empathy*

Accounting service firms serve customers to bring practical benefits to each customer, ensuring sustainable development for customers based on the quality of accounting services. Accounting service firms focus on developing the quality of human resources to best serve the customers' needs in the integration phase, the number one priority for developing the capacity of working in accounting human resources, accounting human resources can study and improve skills, regular working and professional methods to improve and develop. One of the specific characteristics of accounting services is the high professionalism, the data in the reports has to ensure the accuracy, accountants need to handle pressure from customers and related organizations such as tax agencies and job associations. Therefore, sometimes Accounting service firms are complained and

criticized by customers. However, accounting service firms always know how to control emotions to bring satisfaction to customers. Accounting service firms always supports customers in any time, brings peace of mind to customers, especially when customers are under pressure to complete tax reports and financial statements because they will need support from accounting service firms. Thereby the quality of accounting services can be improved. Customer's demand for accounting services is diverse. Customers have different business lines, so the demand for accounting services also has many differences. Customers expect the accuracy of time for some services like Tax report, Tax return. Customers also expect support on advising, clearly explaining the contents of newly promulgated legal documents such as regulations and circulars. Accounting service firms serve customers quickly and happily, not putting pressure to customer.

### *Professionalism*

Knowledge and content that accounting human resources are educated in universities and colleges are more theoretical and academic. Accounting has a lot to do with specialized laws such as corporate law, competition law, commercial law, tax law, etc. and is highly topical. In addition, accounting profession requires high expertise and must update knowledge regularly.

At Accounting Services Firms, the accounting human resources work mainly directly, providing accounting services to customers. Accounting Human Resources are relatively trained with accounting expertise. The level of accounting human resources is relatively equal. In addition, the accountant will work on behalf of the client to work with state agencies in a number of specific situations. However, the ability to convey issues clearly, specifically and assertively of the accountants is not really good. The accountants in the Accounting service firms in Hanoi all have a high level of education; an understanding of high socio-economic knowledge and a certain level of training can definitely show a culture commensurate with the level of knowledge of them. The ability to develop jobs and careers of accountants in accounting services is quite good. The company's customers are diversified in business lines, each business has its own characteristics, requires the process of handling different accounting jobs, properly. Confidence is a virtue, a quality that is needed in every human being. It is the key to success in life. Confidence helps people create a stable business. Self-confidence helps people be brave in their lives and express themselves. Confidence will help to train their working skills, be assertive in every situation in life, help accumulate knowledge and experience. Confidence creates the opportunity for us to discover, delve deeper into the qualities and potentialities for self-improvement. Self-confidence helps people have more strength, energy and creativity to make a great career. Confidence is always attractive to the trust of others and confidence will inevitably be shown in any job. In addition, self-confidence helps accountants with appropriate working attitudes. Their level in accounting also contributes to improve the quality of accounting services. Many experts believe that the attitude of employees in the field of Accounting services is as important as the qualifications of employees. Accountants need to show their willingness to help customers, make customers feel dedicated which contributing to improving accounting service quality.

## **5. Recommendations**

Based on the results, some recommendations are given in order to improve the quality of accounting service, recommendations focus on accounting service firms and accountants because they have related to the independent variables in the model, as below:

### *For accounting service firms*

The importance of education and training is the leading factor in developing the quality of accounting service and it is very necessary for long-term development strategy of Accounting Services Firms as follows:

- Build a system of managing knowledge, skills and professional training levels for accounting human resources.
- Develop standards to assess the quality of knowledge and skills of professional training for accounting human resources.
- Determine the standards for instructor at the firms and the instructors at the business need to reach a certain level of careers.

Accounting services firms need to apply information technology in the departments in the firm. In addition, accounting services firms use accounting software primarily for the purchase of software, so it also depends on firms that provide accounting software. To overcome this situation, accounting services firms should aim to build and self-design accounting software. Establish an accounting information system within a firm - an information system consists of a small set of systems or material and non-material components, linked and coordinated harmoniously to deal with transaction data related to finance to give financial information. The accounting information system covers both financial accounting, management accounting and taxation. Accounting service firms need to build and complete free 24/7 customer care switchboard, which brings high satisfaction to customers (Pham, 2017).

### *For accountants*

Accountants need to thoroughly overcome the limitations, improving the ability to apply theoretical knowledge into practice with measures to enhance practice, field observation, sharing and exchanging expertise, learning from experienced people;

mutual support, cross-check and cross-check. Enhance the ability to synthesize by familiarizing with many types of accounting reports, providing appropriate information for each user. The need to apply knowledge to solve systematic and general problems. They also need to improve the method of teamwork, be clear in the division of work and be responsible for the assigned work. For accountants who do not have a practicing certificate, they should actively participate in reviewing and taking the annual accounting practice certification exam of the Ministry of Finance. Accountants need to supplement their knowledge of international financial reporting standards (IFRSs) to serve FDI enterprises. For managers of accounting service firms, it is necessary to complete measures to improve management efficiency, such as: Building work evaluation standards, thereby checking the accuracy of service provision and equipment structure work to cross-check (Pham, 2017).

## References

- Aga, M., & Safakli, O. V. (2007). An empirical investigation of service quality and customer satisfaction in professional accounting firms: Evidence from North Cyprus. *Problems and perspectives in management*, 5(3), 84-98.
- Armstrong, R. W., & Davison, A. (1995). An empirical investigation of the dimensions of service quality in Australia accounting firms. *Journal of Customer Service in Marketing & Management*, 1(2), 105-122.
- Groff, Z. M., Stumberger, N., & Slapnicar, S. (2012). The influence of professional qualification on customers' perceived quality of accounting services and retention decision. *Available at SSRN 2188578*.
- Grönroos, C. (1984). A service quality model and its marketing implications. *European Journal of marketing*, 18(4), 36-44.
- Hair, J.F., Anderson, R.E., Tatham, R.L., & Black, W.C. (2006). *Multivariate Data Analysis*. Prentice-Hall International.
- Hoang, T., & Nguyen, M. N. C. (2008). Analysis of research data with SPSS. *Vietnam: Hong Duc Publishing House*.
- Mai (2010). Accounting and accounting service in the process of international economic integration, Scientific research works, University of Economics of Ho Chi Minh City.
- Mai, T.H.M. (2013). Vietnam Accounting Services, limitations to overcome, *Accounting and Auditing Journal*, 13, 7-9.
- Ministry of finance (2005), The Ministry of finance's decision: No. 87/2005/QĐ-BTC, December 01, 2005, issuing and announcing standards of ethical and professional accounting and auditing in Vietnam.
- Parasuraman, A., Zeithaml, V. A., & Berry, L. L. (1985). A conceptual model of service quality and its implications for future research. *Journal of Marketing*, 49(4), 41-50.
- Parasuraman, A., Zeithaml, V. A., & Berry, L. L. (1988). Servqual: A multiple-item scale for measuring consumer perc. *Journal of Retailing*, 64(1), 12.
- Pham (2017). Determinants influencing the quality of accounting service in firms in Ho Chi Minh city. *Economic Asia – Pacific Journal*, 9, 69-71.
- National Assembly (2015). Accounting Law No. 88/2015 / QH13.
- Saxby, C. L., Ehlen, C. R., & Koski, T. R. (2004). Service quality in accounting firms: The relationship of service quality to client satisfaction and firm/client conflict. *Journal of Business & Economics Research (JBER)*, 2(11).
- Tran (2013). Factors Influencing the Decision to Choose the accounting service firms of small and medium enterprises in Ho Chi Minh city. Vietnam, Master thesis, University of Economics of Ho Chi Minh City.



© 2020 by the authors; licensee Growing Science, Canada. This is an open access article distributed under the terms and conditions of the Creative Commons Attribution (CC-BY) license (<http://creativecommons.org/licenses/by/4.0/>).