A Study on the Quality of Accounting Human Resources in Hanoi

Son Tung Ha[a], Hong Hanh Ha[b*], Thi Xuan Hong Nguyen[c], Thi Quynh Lien Duong[d], Duc Tai Do[e], [a,b]National Economics University, Vietnam, [c]The faculty of Accounting and Auditing - Hanoi University of Industry, Vietnam, [d]Vinh University, Vietnam, [e]University of Labor and Social Affairs, Vietnam, Email: [a]hasontungneu@yahoo.com, [b*]hahonghanh1@gmail.com, [c]nguyenthixuanhong@haui.edu.vn, [d]quynhliendhv@gmail.com, [e]taiketoanquocte@gmail.com

This research was conducted to investigate the impact of working conditions on the quality of accounting human resources in accounting service firms in Hanoi, Vietnam. Data were collected from 120 accounting service firms by using questionnaires. Based on the data collected, we used Cronbach's Alpha, EFA and regression model to analyse the effect of different variables on the quality of accounting human resources. The results show that working conditions determinants including (i) the job itself (TJI) and (ii) factors besides the job (FBTJ) had positive relationships with the quality of accounting human resources. Based on the findings, some recommendations are given for improving the quality of accounting human resources of accounting service firms in Hanoi.

Key words: *Working conditions, Quality of accounting human resources, accountant, Accounting service firms.*

JED codes: M14, O15, Z32

Introduction

Human resources is one of the most critical resources to create growth. Humans are, at the same time, the goal and the motivation of development. In the knowledge economy, the human factor is always considered to be very important and plays the decisive role in the existence, growth and development of every organisation, enterprise and the whole society (Le, 2016).

The accountancy profession is arguably the most important occupation group in any contemporary economy. Therefore, the demand for human resources in the accounting industry will never be "saturated". With the spirit of the National Entrepreneurship movement, in the

coming times, many businesses will be established. Generally, the need for human resources in accounting personnel and accounting services will definitely escalate. However, the Industrial Revolution 4.0 is taking place very strongly and has a direct impact on almost all fields and professions including accounting. The cross-border labour mobility of accountants within the ASEAN is becoming a common practice. Therefore, the quality of accounting human resources (HR) needs to be improved.

The Industrial Revolution 4.0 is having a strong impact on the human resource structure of society, including the accounting sector. As a result, accounting service firms are required to enhance their working conditions to meet the requirements of Industrial Revolution 4.0.

Accounting services firms in Hanoi play an important role in assisting and advising investors and enterprises in the State's laws, regimes, financial and accounting regulations, as well as preparing accounting records, financial statements (Do et al., 2019a). Besides strengths, accounting service firms still have some weaknesses, including inadequacies in the quality of accounting human resources. Therefore, evaluating and measuring the factors affecting the quality of human resources in accounting service firms is necessary in order to offer solutions to improve the quality of accounting human resources.

Literature Review

Working conditions are one of the environmental elements inside businesses. The job itself, and things which affect human resources: health, factors besides the job such as scale and level of technical equipment, technology, ability to pay labour remuneration in comparison with the market average, cultural and operational philosophy of businesses, whether businesses have a union or not, etc. These are factors related to the working conditions of human resources. The equipment of machines, techniques, science and technology partly reflects the quality of human resources of businesses. The different levels of machine-application and specialisation require people to perform work at different levels. Therefore, the equipment and size of each enterprise reflects a part of human resources' quality in terms of using equipment (Nguyen, 2013).

Good working conditions will positively impact workers' satisfaction (Kovach, 1987; Nguyen, 2014; Nguyen & Luu, 2017; Nguyen & Pham, 2017; Hoang, 2018). When employees are satisfied with their jobs, they will work more efficiently, which impacts the quality of human resources in general. Good working conditions include a safe environment, adequate tools to work, reasonable working hours, a happy workplace, labour hygiene, risk-free, necessary equipment for and well-organised labour protection (Nguyen, 2020a).

The above studies have confirmed that working conditions have a positive influence on the quality of human resources in general or on employees' satisfaction, thereby affect the quality

of accounting human resources. In addition, there have been several on factors affecting the quality of accounting human resources in accounting service firms, such as: Ha et al. (2020) confirmed the outside determinants include (i) International integration of accounting, (ii) Policy of accounting human resource development and (iii) accounting labor market had positive relationships with the quality of accounting human resources; Do et al. (2019a) concluded, Business culture (BC), Income (I) and Education and training (ET) had positive relationships with the quality of accounting human resources; According to Nguyen (2020b), three inside determinants including Human resource assessment (A), Human resource training (T), Human resource recruitment (R) had positive relationships with the quality of accounting human resources. However, there are no adequate studies on working conditions influencing the quality of accounting human resources in accounting service firms. The aim of this research is to base on previous studies and provide new attributes of working conditions. Moreover, the study would like to analyse, evaluate and measure the impact of working conditions on the quality of accounting human resources in accounting service firms in Hanoi.

Research Methodology

Inheriting the results of research by Kovach (1987), Nguyen (2013), Nguyen (2014), Le (2016), Nguyen & Luu (2017), Nguyen & Pham (2017), Hoang (2018), Do et al. (2019a), Ha et al. (2020), Nguyen (2020a) & Nguyen (2020b) and using qualitative research approach through interviews with experts to perform quantitative research, we identify Working conditions that affect the quality of accounting human resources. i.e. The job itself (TJI) and factors besides the job (FBTJ).

Then, we conducted a questionnaire consisting of 8 observation variables with a 5-point Likert scale. Independent variables were measured from 1 "without effect" to 5 "strongly". The method of data collection was done through the survey and subjects are accountants in Accounting Service Firms doing business in Hanoi. The survey period is from September 2019 to November 2019 so the feedback on the quality of human resources accounting is appropriate.

We sent 150 questionnaires and received the responses of 135. After checking the information on the votes, there are 120 questionnaires with full information for data entry and analysis, the size of this sample is consistent with study of Hair et al. (2006) (n = 50 + 8 × m = 50 + 8 × 2 = 66). Therefore, the rest of observations for model 1 are 120 surveys, including 100% participants who are chief accountants, general accountants and accountant staff in Accounting Service Firms in Hanoi. Participants mostly have Bachelor degrees or higher. As can be seen, all participants are at high level of accounting knowledge, and this makes the survey's answer become reliable.

We have employed the EFA analysis and regression model to determine the impact levels of Working conditions on quality of accounting human resources.

Dependent Variable: The Quality of accounting human resources is measured via accountants' intellectual competence (Do et al., 2019b) (see more in table 2), accountants' physical and mental strengths (Tran et al., 2019) (see more in table 3).

Independent Variables: The independent variables are described as below:

Code	Variables	Sources
The job itself (TJI)		
TJI1	My job is safe	Wiley (1997), Nguyen (2012), Nguyen (2020a)
TJI2	My job is challenging	Nguyen (2010), Nguyen (2012), Tran (2012), Ha & Vu (2017)
TJI3	The job helps me improve my skills	Nguyen (2012), Tran (2012), Ha & Vu (2017)
Factors besides the job (FBTJ)		
FBTJ1	The workplace has good facilities, is comfortable, clean.	Nguyen (2012), Edward (1975), Wiley (1997), Turkyilmaz et al (2011), Waqas et al (2014), Nguyen (2020a)
FBTJ2	Fully equipped with necessary tools and facilities	Nguyen (2012), Edward (1975), Wiley (1997), Turkyilmaz et al (2011), Waqas et al (2014), Nguyen (2020a)
FBTJ3	My company pays at market average level of remuneration.	Nguyen (2013), Do et al. (2019a)
FBTJ4	The culture and operating philosophy of the company is quite good.	Nguyen (2013), Results of expert interviews
FBTJ5	The company's labour union operates effectively.	Nguyen (2013), Results of expert interviews

Hypotheses

The research hypotheses are stated as follows:

H1: The job itself has an influence on the quality of accounting human resources in accounting service firms in Hanoi; and.

H2: Factors besides the job have an influence on the quality of accounting human resources in accounting service firms in Hanoi.

Research Model

From the above analysis, we have designed a research model as shown in Figure 1.

Figure 1. Research model
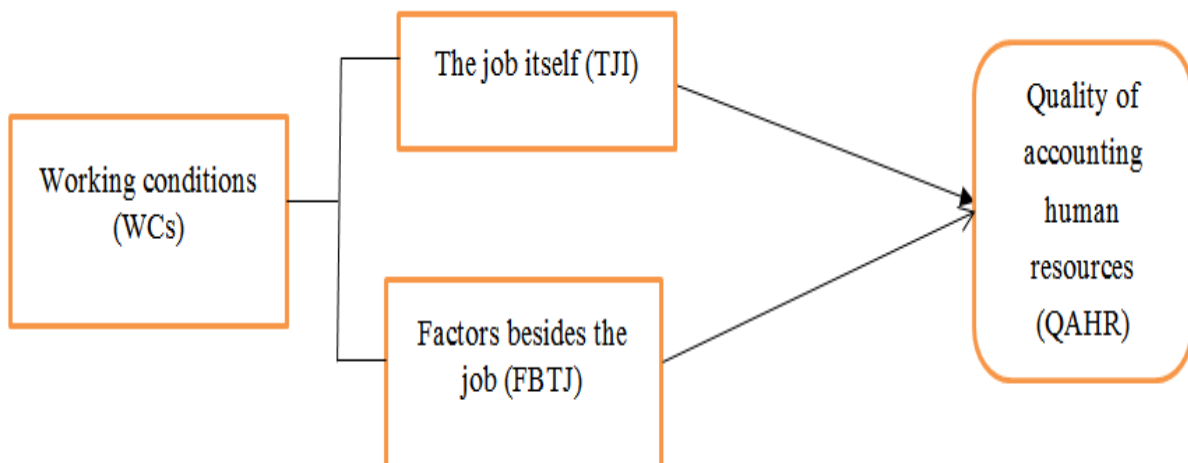
Research Results

The Result of Descriptive Statistics

Information on data collected is shown in Table 1 below:

Table 1: Respondents by gender, job description, education level and seniority work

	Frequency	Percent	Cumulative Percent
Gender			
Male	17	14.2	14.2
Female	103	85.8	100.0
Job description			
Accounting staff	63	52.5	52.5
General accountants	44	36.7	89.2
Chief accountants	13	10.8	100.0
Education level			
University	117	97.5	97.5
Master's (MA)	3	2.5	100.0
Seniority work			
Less than 1 year	36	30.0	30.0
Over 3 years	38	31.7	61.7
From 1 to 3 years	46	38.3	100.0
Total	**120**	**100.0**	

Data in Table 1 show that among the 120 respondents, 14.2% of the participants were male while the remaining 103 were female, representing 85.8%. Among the 120 respondents, accounting staff accounted for 52.5%, general accounting accounted for 36.7%, while the remaining 13 were chief accountants, accounting for 10.8%. Of these 120 respondents, 117 with university degrees, accounted for 97.5%, MA degrees accounted for 2.5%. Of these 120 respondents, accounting human resources for less than 1 year is 36, accounting for 30.0%, Over 3 years accounted for 31.7%, while the remaining 46, were from 1 to 3 years, accounted for 38.3%.

Quality Scale Analysis Result

By using scale analysis, it can eliminate inconsistent 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 (Hair et al., 2009; Hoang & Chu, 2008). Results of testing Cronbach's alpha of all attributes are presented in Table 2 as below:

Table 2: 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
The quality of human resources via accountant's intellectual competence: Cronbach's Alpha: .686				
Literacy level	12.090	2.239	.339	.658
Understanding of specialized knowledge	12.090	2.394	.321	.669
Professional skills	12.084	2.077	.364	.635
Working experience	12.065	2.243	.311	.619
The quality of human resources via accountant's physical and mental strength: Cronbach's Alpha: .701				
Age range of the accounting personnel in multinational firms	19.452	7.158	.311	.696
Height of the accounting personnel in multinational firms	19.426	7.090	.324	.615
Weight of the accounting personnel in multinational firms	19.387	5.875	.535	.648
Health of the accounting personnel in multinational firms	19.413	6.023	.439	.651
Work attitude of the accounting personnel in multinational firms	19.548	5.951	.356	.655
Mental wellbeing and the ability to work under pressure of the accounting personnel in multinational firms	19.484	5.615	.445	.651
The job itself (TJI): Cronbach's Alpha: .757				
TJI1	8.500	1.933	.465	.748
TJI2	8.158	1.832	.642	.676
TJI3	8.292	1.738	.670	.658
Factors besides the job (FBTJ): Cronbach's Alpha: .713				
FBTJ1	15.142	8.728	.317	.707
FBTJ2	15.150	7.439	.464	.670
FBTJ3	15.700	6.329	.505	.651
FBTJ4	15.817	6.067	.595	.618
FBTJ5	15.625	6.068	.630	.606

Sources: Do et al, 2019b; Tran et al, 2019

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. So, all variables of the research model are suitable for the next analysis (Hair et al, 2006).

Exploratory Factor Analysis

EFA were conducted and we used the method of extracting coefficients. The results of Component Analysis and Varimax, Analysis yields 8 attributes for the independent variables.

Table 3: KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.813
Bartlett's Test of Sphericity	Approx. Chi-Square	397.411
	Df	28
	Sig.	0.000

The results of factor analysis in Table 3 show that 0.5<KMO = 0.813 < 1. Bartlett's testimony shows sig. = 0.000 < 0.05. It means variables in the whole are interrelated. After implementing the rotation matrix, 2 determinants with factor load factor are greater than 0.5; Eigenvalues are greater than 1; the variance explained is 67.381%, which demonstrates that research data analysing factor discovery is appropriate. Through the quality assurance of the scale and the test of the EFA model, we have identified 2 determinants influencing the quality of accounting human resources.

Correlation Analysis

The results of the correlation matrix of the factors are described as below:

		Quality of accounting human resources	The job itself	Factors besides the job
Quality of accounting human resources	Pearson Correlation	1	.421*	.494*
	Sig. (2-tailed)		.019	.034
	N	120	120	120
The job itself	Pearson Correlation	.421*	1	.603**
	Sig. (2-tailed)	.019		.000
	N	120	120	120
Factors besides the job	Pearson Correlation	.494*	.603**	1
	Sig. (2-tailed)	.034	.000	
	N	120	120	120

The correlation coefficient of the job itself with dependent variable is 0.421 > 0, reflect a positive relationship, sig. = 0.019 < 0.05. It means that all variables that are interrelated, were statistically significant (Hoang & Chu, 2008).

The correlation coefficient of factors besides the job with dependent variable is 0.494 > 0, reflecting a positive relationship, sig. = 0.0134 < 0.05. It means that all variables that are interrelated, were statistically significant (Hoang & Chu, 2008).

Regression Model Analysis Result

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

$$QAHR = \alpha + \beta_1 TJI + \beta_2 FBTJ$$

Table 4: Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.714[a]	.528	.512	.63477	1.948

a. Predictors (Constant): FBTJ, TJI
b. Dependent Variable: QAHR

Table 5: Anova[a]

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	11.848	2	10.924	12.293	.005[b]
Residual	47.144	117	.403		
Total	58.992	119			

a. Dependent Variable: QAHR

b. Predictors: (Constant): FBTJ, TJI

Table 6: Coefficients[a]

Model	Unstandardised Coefficients		Standardised Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	2.972	.414		7.174	.000		
FTWI	.126	.014	.106	2.054	.013	.632	1.720
OWF	.192	.015	.190	2.675	.010	.636	1.572

a.   Dependent Variable: QAHR

Results of the Table 4, 5, 6 show that:

Multicollinearity testing: all variance inflation factors (VIF) of independent variables are under 2, so the multicollinearity of the model is low (Hoang & Chu, 2008). Therefore, this regression model does not have 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 1.948 (in the interval of 1 and 3). In other words, the model is indicated no autocorrelation of residuals (Hoang & Chu, 2008). ANOVA testing result: Level of significant (Sig.) = 0.000 implies that multiple regression model is suitable with data. Coefficient of R^2 (R Square) = 0.528, which means 52.8% of the total variation in the quality of accounting human resources will be explained by the regression model. The research model result indicates that all independent variables; namely The job itself (TJI) and Factors besides the job (FBTJ) are significant (because Sig. < 0.05) to the quality of accounting human resources. Determinants have influences on the quality of accounting human resources are presented in the following standardised regression model:

QAHR = 0.106 TJI + 0.190 FBTJ

Based on the research results, Hypotheses H1, H2 of the research model are accepted.

Discussions

The Job Itself

Accountants have many tasks to perform. They are quite busy with daily work, especially at the end of an accounting period. Accountants need a system to keep those tasks: work performed by accountants, important dates and schedules, or deadlines that accountants must meet, etc. to ensure that accountants accomplish jobs at their best. Besides, accountants need to improve great time-management skills and know how to draw up efficient work plans. The ability to work within deadlines, to allocate jobs by their priority and to strictly follow the work plans can help accountants boost their productivity. As a result, their colleagues and managers will find that they are reliable and skilled workers. Accounting work is very dynamic and changes quickly, so accountants who have the ability to quickly adapt to change will have more advantages than those who do not. This means that accountants need to improve their adaptability. In addition, accountants provide information for other people who are both inside and outside the enterprise, so good communication skills are extremely necessary. The ability to communicate well through text or direct talk will help accountants get a great job, effectively work in teams with colleagues, build a good relationship with both colleagues and customer, then rapidly get promotion in the career ladder.

Factors besides the Job

Working conditions of the accounting service industry are quite favourable for human resources in this industry. The offices of the accounting service firms in Hanoi are mostly hired by organisations or individuals, which are built and equipped with quite good equipment such as two-way air conditioners (hot and cold), soundproof doors, fire alarms (labour protection and safety), etc.

In some accounting service firms, equipment and facilities used for accounting work have not been highly appreciated by employees. The reason lies in the fact that the repair process of broken computers, photocopiers or printers, etc sometimes takes a long time. Besides, the company's IT department is quite unskilled or there is no independent IT department or no coordination among departments to support the workflow, thus leading to accountants' poor performance (Nguyen, 2020a).

Measures used to manage accounting human resources in accounting service firms in Hanoi are mostly still traditional and manual, which have not applied or applied very little achievements of 4.0 industrial revolution.

The role of labour unions in accounting service firms in Hanoi has gradually been affirmed. One company's labour union has strived to build a strong union, which is not only a firm support and a representative that protects legitimate rights of employees, but also a connection between employees and the board of directors of the company. The union has created a firm position and gained the confidence of employees as well as business owners. During the course of operation, labour unions have advised and proposed to the business managers guidelines and solutions that are suitable to the specific situations of the firm in production and business; deployed emulation movements for production, improving the environment and working conditions; encouraged employees to participate in social activities such as environmental protection. In addition, the board of directors of the company and labour union care for and ensure employees' benefits from salary, bonus, insurances, health care to social activities such as cultural events, sports, vacation, etc. Therefore, employees are assured to focus on work, and be more attached to the company and the human resources' quality is enhanced. However, union officials in enterprises are mainly those who work in the office and accounting department; the propaganda is not regular, so business owners and employees do not fully understand the purpose and meaning of a labour union. Besides, there are still many accounting services companies in Hanoi which have not established a labour union yet.

Honesty and integrity are two very important characteristics of accountants. Accountants and accounting service firms are proud that they adhere to the most stringent ethical standards. That's why the public, businesses and governments know they can believe that accountants will always protect their best interests.

On July 24, 2018, speaking at the "Vietnam association of audits corporate culture forum" in Hanoi, Mr. Pham Sy Danh, chairman of Vietnam Association of Certified Public Accountants (VACPA) said, corporate culture is one of the core factors determining the success of an enterprise, that is all the cultural values created during the existence and development of an enterprise. That culture becomes the values, beliefs and practices, and tradition, which is deeply ingrained in the activities of that enterprise, and at the same time influences the thoughts, feelings and behaviours of all employees, for them to pursue and achieve the goal of the business.

Most accounting service firms in Hanoi always comply with laws, and adhere to professional ethical standards. Many accounting service firms aim for their own cultural identity so that they pay attention to fulfil workplace codes of conduct, as well as commit to follow ethical standards and regulations. Focusing on boosting service quality is their top priority and developing corporate cultural values is the cornerstone of sustainability. Many accounting service firms have actively participated in cultural, sports and entertainment exchanges to improve the spiritual life quality of their employees. Many companies have also actively participated in the volunteer program, which is a testament to the fact that accounting service companies are

always concerned about community and society. However, criteria to grow the culture of accounting service industry has not been developed and implemented by accounting service firms.

Income is always the top concern of accounting human resources. Accounting, auditing positions, and tax service providers with an average salary of 8.4 million VND/month hold the highest position (JobStreet.com). The income level of accounting human resources varies depending on their working experience: In less experienced positions (fresh graduates), the current salary can range from 5 to 8 million VND/month. This income level increases gradually over the years as accountants get more experienced. For general accountant positions, the income will be much higher, which can be more than 10 million VND/month.

Recommendations

Accounting service firms in Hanoi should apply software and electronic databases to manage human resources because human resources in accounting service firms have been trained. There is a balance between the level of service provision and the qualifications of employees, making the efficiency of providing accounting services higher. Also, appropriate working conditions for human resources promote efficiency in the provision of accounting services.

Labour unions should be established in accounting service firms in order to support and actively motivate participation of employees. For companies that already have labour unions, they need to promote propaganda so that employees can understand and will join the labour union when being recruited. They need to organise training courses to improve skills of union members, thereby building a firm and active labour union in accounting service firms that support employees and contribute to the successful implementation of socio-economic development goals of enterprises.

In order to encourage accounting service firms to pay more attention to building their business culture, criteria need to be developed with a view to establishing the culture and philosophy of the accounting service industry. In addition, to continue improving the cultural values, the accounting service firms need to restructure their business development strategy and invest in employees to maximise the talents and creativity of each individual official and employee. These actions will also enhance the efficiency of business services.

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