



THE SECOND INTERNATIONAL CONFERENCE ON SCIENTIFIC, ECONOMIC AND SOCIAL ISSUES

DIGITAL TRANSFORMATION, COOPERATION AND GLOBAL INTEGRATION IN THE NEW NORMAL

SPONSORS

Sacombank
Đồng hành cùng phát triển



FINANCIAL PUBLISHING HOUSE

TABLE OF CONTENT

APPLICATION OF TECHNOLOGY AND BIG DATA IN THE FIELDS OF FINANCE, ACCOUNTING AND AUDITING IN THE CONTEXT OF GLOBALIZATION

BANK RUN AND SILICON VALLEY BANK	1
Lam Dang Xuan Hoa, Ho Minh Khoa, Huynh Vo Nhat Linh	1
BIG DATA AND INTELLECTUAL PROPERTY RIGHTS.....	14
Le Thi Minh, Vo Trung Hau	14
THE EFFICIENCY OF THE INTERNAL CONTROL SYSTEM IN RISK MANAGEMENT AT THE NAM A COMMERCIAL JOINT STOCK BANK	23
Truong Thanh Loc, Tran Ngoc Thanh.....	23
VIETNAM - AUSTRALIA ECONOMIC AND TRADE COOPERATION IN THE NEW NORMAL: OPPORTUNITIES AND CHALLENGES FOR VIETNAMESE INVESTORS.....	30
Nhu Nguyen Phuc Quynh*, Anh Nguyen Thi Nguyet, Duy Nguyen Anh	30
IMPACTS OF CREDIT GROWTH AND CREDIT RISK ON THE PROFIT OF VIETNAM JOINT STOCK COMMERCIAL BANKS	43
Dao Le Kieu Oanh*, Tran Thi Huong Ngan	43
FACTORS AFFECTING CUSTOMERS' DECISIONS TO USE E-BANKING AT JOINT STOCK COMMERCIAL BANKS IN HO CHI MINH CITY	57
Nguyen Duy Khanh ¹ , Pham Quoc Tham ²	57
HOW CHINA_USA POLITICAL TENSIONS AFFECT STOCK MARKET RETURN OF CHINA AND THE USA? A QUANTILE VAR CONNECTEDNESS APPROACH	70
Hao Wen Chang ¹ , Tsangyao Chang ² and Mei-Chih Wang ³	70
BANKING HUMAN RESOURCES BEFORE THE DEVELOPMENT OF ARTIFICIAL INTELLIGENCE AI	92
Nguyen Huynh Chi.....	92
IMPROVE THE QUALITY OF TRAINING THROUGH IMPROVEMENT OF STUDENT TESTING AND ASSESSMENT – CASE IN ACCOUNTING BRANCH, UNIVERSITY OF ECONOMICS AND FINANCE	102
Thuy Thi Ha	102
ACTIVITIES OF DIGITAL TRANSFORMATION IN VIETNAMESE COMMERCIAL BANKS: AN OVERVIEW DURING THE COVID-19 RECOVERY PERIOD.....	109
Nguyễn Thị Quỳnh Châu, Đào Lê Kiều Oanh	109
OPPORTUNITIES AND CHALLENGES FOR VIETNAM IN ATTRACTIVE FDI IN GLOBAL MINIMUM CORPORATE TAX IMPLEMENTATION	117
Ngo Hoang Thong	117

IMPACTS OF STATE OWNERSHIP AND BUSINESS CHARACTERISTICS ON TAX AVOIDANCE: EVIDENCE IN VIETNAM.....	128
Huyen Ngoc Nguyen, Thanh Dan Bui	128
RUSSIA'S IMPACTS AND SCENES ON BEING BANNED FROM SWIFT	143
Lam Dang Xuan Hoa ¹ , Phan Ngoc Anh ²	143
THE ROLE OF ACCESS TO FINANCE AND THE ENTREPRENEURIAL INTENTION OF YOUNGERS IN THE SOUTHWESTERN PROVINCE, VIETNAM.....	151
Vu Truc Phuc*, Nguyen Dang Hat, Nguyen An Phu, Dao Le Kieu Oanh	151

DIGITAL ECONOMY IN VIETNAM, TRENDS AND POTENTIABILITY

DEVELOPING SMART HOME MODEL FOR APARTMENTS IN HO CHI MINH CITY BASED ON INTERNET OF THINGS (IoT) TECHNOLOGY	182
Dang Thanh Thuy ¹ , Nguyen Thanh Dien ²	182
TRANSPARENCY OF ACCOUNTING INFORMATION OF CONSTRUCTION ENTERPRISES IN HO CHI MINH CITY – CASE STUDY OF APPLICATION OF ACCRUAL ACCOUNTING	193
Truong Thanh Loc ^{1*} , Pham Thi Yen Nhi ²	193
FACTORS AFFECTING THE QUALITY OF FINANCIAL STATEMENTS OF MANUFACTURING ENTERPRISES IN HO CHI MINH CITY	207
Truong Thanh Loc [*] , Dang Nguyen Tuong Han, Nguyen Ngoc Mai Phuong, Nguyen Thi Quynh Huong	207
THE CRITICAL FACTORS OF COLLEGE STUDENTS' INTENTION TO USE METAVERSE TECHNOLOGY FOR SUBJECTS RELATED TO IMPORT-EXPORT LEARNING	221
Van Thuy Nguyen Ho, Chau The Huu, Luan Thanh Nguyen [*]	221
CONSUMER PERCEPTION ABOUT THE SUSTAINABILITY COMMITMENT OF LUXURY BRANDS IN VIETNAM AND CHINA MARKETS.....	233
Tran Minh Tu ¹	233
INFLUENCE OF WOM AND EWOM IN MAKING DECISION BUYING GOODS	247
Doan Anh Tu ¹ , Kim Phi Rum ² , Nguyen Pham Hai Ha ³	247
DIGITAL ECONOMY AND DEVELOPMENT POTENTIAL IN VIETNAM.....	257
Hoang Thi Chinh, Nguyen Hoang Phan	257
BLOCKCHAIN APPLICATION IN MODERN LOGISTICS: INTERNATIONAL EXPERIENCE AND SOME RECOMMENDATIONS FOR VIETNAM	266
Nguyen Nu Tuong Vi.....	266
FACTORS AFFECTING THE DEVELOPMENT OF THE DIGITAL ECONOMY IN VIETNAM	272
Vo Tien Si	272
LEGAL FRAME FOR THE OPERATION OF THE REAL ESTATE BUSINESS UTILIZING THE BLOCKCHAIN PLATFORM IN VIETNAM.....	284
Le Thi Khanh Linh.....	284

DIGITAL TRANSFORMATION – COOPERATION – GLOBAL INTEGRATION IN BUSINESS

FACTORS INFLUENCING BUSINESS ACCEPTANCE OF INDUSTRY 4.0 TECHNOLOGY APPLICATIONS IN DONG NAI PROVINCE.....	291
Thanh-Thu Vo*, Minh-Huong Tang.....	291
DIGITAL ORIENTATION, INNOVATION CAPABILITY AND FIRM PERFORMANCE: A PROPOSAL RESEARCH MODEL	298
Nguyen Van Hau	298
PREDICTION OF STUDENT'S BEHAVIORAL INTENTION TO USE SMART LEARNING ENVIRONMENT: A COMBINED MODEL OF SELF-DETERMINATION THEORY AND TECHNOLOGY ACCEPTANCE	309
Nguyen Thi Hai Binh ¹ , Dao Y Nhi ² , Nguyen Thanh Luan ³ , Dang Quan Tri ⁴	309
THE PEDAGOGICAL IMPACT OF GRAMMARLY ON EFL WRITING COMPETENCY: AN EMPIRICAL INVESTIGATION IN HIGHER EDUCATION CONTEXT.	323
Nguyen Thi Hong Lien ¹ , Nguyen Truong Gia Minh ² , Nguyen Ngoc Vu ^{3*}	323
FACTORS AFFECTING PURCHASING DECISION OF THE YOUTH ON TIKTOK	336
Ngoc Pham ¹ , Thanh Cong Tran*.....	336
FACTORS AFFECTING OCCUPATIONAL SAFETY BEHAVIORS OF WORKERS DIRECT PRODUCTION AT CU CHI POWER COMPANY.....	345
Minh Luan Le, Thi Trang Tran.....	345
CORPORATE SOCIAL RESPONSIBILITY AND EMPLOYEES' ORGANIZATIONAL CITIZENSHIP BEHAVIOUR.....	355
Nguyen Xuan Hung ¹ , Ha Le Thu Hoai ¹ , Nguyen Huu My Truc ^{2&3} , Pham Tan Nhat ^{2&3}	355
THE INNOVATION CAPACITY - THE ROLE OF LEADERS OF SMALL AND MEDIUM ENTERPRISES IN HO CHI MINH CITY, VIETNAM.....	365
Huynh Nhut Nghia	365
PEOPLE'S THOUGHTS ON THE IMPACT OF ARTIFICIAL INTELLIGENCE ON BUSINESS	376
Ton Nguyen Trong Hien, Bui Tuyet Anh	376
FACTORS AFFECTING BRAND SWITCHING INTENTION IN THE CONTEXT OF HIGHER EDUCATION IN VIETNAM	382
Ly Dan Thanh, Nguyen Phu Quoi, Tran Hoang Nam, Vo Hong Son, Nguyen Ngoc Thuy Tien	382
ENHANCE THE DIGITAL COMPETITIVENESS	398
Tran Quang Canh, Hoang Thi Chinh.....	398

ASSESSING PATIENT SATISFACTION (BRAND) AFTER THE COVID-19 PANDEMIC AT THU DUC CITY HOSPITAL.....	408
Nguyen Hoang Dung ^{1*} , Nguyen Huynh Bao An ² , Van Phuong Trang ²	408
INDUSTRIAL AND HUMAN RESOURCES FORM THE FOUNDATION FOR BINH DUONG'S SUSTAINABLE ECONOMIC DEVELOPMENT	408
Hoang-An Nguyen	417
IMPACT OF ORGANIZATIONAL FAIRNESS ON THE EMPLOYEES' KNOWLEDGE SHARING IN TRAVEL AND TOURISM ENTERPRISES IN HO CHI MINH CITY	426
Le Thi Nhu Quynh ^{1,2} , Le Thi Giang ² , Truong Quang Dung ¹	426
THE EFFECT OF PERSONAL MOTIVATION ON THE TACIT KNOWLEDGE SHARING BEHAVIOR OF 5-STAR HOTELS' EMPLOYEES IN HO CHI MINH CITY	440
Le Thi Giang, Nguyen Bach Hoang Phung.....	440
DIGITAL COMPETITIVENESS AND OPERATIONAL EFFICIENCY OF ENTERPRISES IN THE DIGITAL ERA: THE CASE OF VIETNAMESE ENTERPRISES	453
Diep Nguyen Thi Ngoc ^{1*} , Canh Quang Tran ² , Anh Bach Hoang Ngoc ¹	453
FACTORS INFLUENCING PARENTS' SELECTION OF PRIVATE PRESCHOOLS IN THU DUC CITY	466
Thi-Trang Tran ¹ , Thi-My-Dung Pham ² , Thi-Bich-Diep Le ^{1*}	466

RECOVERY COMMUNICATIONS IN THE TOURISM AND HOSPITALITY INDUSTRY AFTER THE COVID-19 PANDEMIC

DEVELOPING A SPIRITUAL TOURISM DESTINATION IMAGE MEASUREMENT SCALE OF AN GIANG	474
Nguyen Vuong Hoai Thao ¹ , Nguyen Quyet Thang ²	474
PROSPECTS OF VIRTUAL REALITY TOURISM APPLICATION IN VIETNAM TOURISM PROMOTION	487
Nguyen Thi Hong Ha, Pham Thi Huong Giang.....	487
PERSONALIZATION TRAVEL TRENDING IN HO CHI MINH CITY IN THE CONTEXT OF POST COVID-19	497
Duong Bao Trung.....	497
IMPACTS OF MEDIA ON CUSTOMERS' DECISION TO CHOOSE FOOD AND BEVERAGE SERVICES POST THE COVID-19 PANDEMIC	511
Nguyen Thi Bich Van	511
DIGITAL TRANSFORMATION APPLICATION TO PROMOTE THE RECOVERY AND DEVELOPMENT OF INBOUND TOURISM IN HO CHI MINH CITY	521
Tran Trong Thanh	521
VIETNAM TOURISM AFTER COVID-19 PANDEMIC	527
Nguyen Hoang Phan ¹ , Hoang Thi Chinh ²	527
NAVIGATING THE EVOLVING LANDSCAPE OF SOCIAL MEDIA DATA MINING AND PRIVACY	537
Pham Thai Hien	537
THE CORRELATION BETWEEN STUDENT SELF-REPORTED GENERAL WELL-BEING AND PERCEIVED SUPPORT FROM FRIENDS, TEACHERS, AND UNIVERSITY	545
Virginia Kelsey ¹ , Đặng Thị Mai Ly ^{2*} , Nguyễn Anh Khoa ² , Nguyễn Văn Tường ²	545

DIGITAL VERSUS NON- DIGITAL

PROVIDING CONVENIENCE TO CUSTOMERS IN THE DIGITAL MARKETING ERA: OBSERVATIONS FROM COMMERCIAL BANKS IN HO CHI MINH CITY	556
Nguyen Quang Trung	556
VIRTUAL REALITY: AN INNOVATIVE TOOL IN TOURISM EXPERIENTIAL MARKETING	564
Thanh Nguyen Ngoc Le ¹ , Khuong Thanh Nguyen ²	564
THEORETICAL CONCEPTS OF STRATEGIC POSITIONING FOR PLACE BRANDING: A CASE STUDY OF DONG THAP PROVINCE	580
Phan Bao Giang.....	580
LITERATURE REVIEW ON THE IMPACT OF DIGITAL MARKETING ON VIETNAM'S SMALL AND THE MEDIUM BUSINESS ENTERPRISES (SMEs)	587
Lê Kim Nguyên *	587

CHALLENGES FACED BY TEACHERS IN NON-TRADITIONAL EDUCATION

PROPOSE AN ONLINE TEACHING COMPETENCE SCALE FOR UNIVERSITY LECTURERS	596
Duong Thi Kim Oanh*, Dang Thi Dieu Hien	596
EXAMINE USAGE OF LEARNING MANAGEMENT SYSTEMS (LMSS) BY FACULTY STAFF AT UNIVERSITY OF ECONOMICS (UEF) AND FINANCE WITH EXPANDED TECHNOLOGY ACCEPTANCE MODEL (TAM).....	608
Ha Truong Minh Hieu, Ngo Minh Hai*, Mach Tran Huy.....	608

**DIGITAL TRANSFORMATION
AN INDISPENSABLE EVOLUTION FOR SUSTAINABLE CORPORATES**

FACTORS AFFECTING THE APPLICATION OF STRATEGIC MANAGEMENT ACCOUNTING AT MANUFACTURING ENTERPRISES IN BINH DUONG PROVINCE	618
Truong Thanh Loc ^{1*} , Nguyen Thi Thanh Truc ²	618
HRM DIGITAL TRANSFORMATION: TAKING A ROAD OF SUCCESSION PLANNING ..	629
Trương Phan Hoàng Anh, Giang Ngọc Anh.....	629
THE IMPLICATION OF CONTACTLESS SERVICE AS A TOOL TO IMPROVE CUSTOMER REVISIT INTENTION	640
Linh, Nguyen Duy Yen*	640
TOURISM BRAND LOVE IN THE DIGITAL AGE: THE ROLE OF ONLINE TOURIST EXPERIENCES, TOURIST-BRAND RELATIONSHIP QUALITY AND SUSTAINABILITY	651
Thanh Nguyen Ngoc Le	651
CONDUCTING FOCUS GROUPS IN CROSS-CULTURAL SCHOLARSHIP OF TEACHING AND LEARNING (SoTL): A COMPARATIVE CASE STUDY	662
Punithan Moganathas ¹ , Jenny Hill ² , Andy V.-M. Kok ² , Matt Barr ² , Ruffin Relja ^{2*} , Philippa Ward ² , Duong Tran Quang Hoang ³ , Quynh Phuong Tran ³	662
LEVERAGING DIGITAL TRANSFORMATION FOR SUSTAINABLE CORPORATE EVOLUTION IN VIETNAM	677
Nguyen, Tan Dat ¹ , Le, Dinh Thang ²	677

INFORMATION TECHNOLOGY AND APPLICATIONS

FB-PROPHET MODEL FOR TIME SERIES FORECASTING IN SALES	691
Thanh Cong Tran	691
USING AI CODE IN C# PROGRAMMING	698
Nguyen Ha Giang.....	698
DETERMINANTS OF CONTINUANCE USAGE INTENTION OF MOBILE FOOD ORDERING APPLICATIONS (MFOAS) AMONG VIETNAMESE USERS: THE MEDIATING ROLE OF E- SATISFACTION	705
Lam Hoang Phuong ^{1*} , Nguyen Thi Kim Lien ² , Tien Hung Nguyen ³ , Vinh Long Nguyen ⁴	705
DECODING MARKETING INSIGHT: INSIGHT FROM OUTSIDE.....	718
Hoàng Thị Hằng, Trần Thành Công*	718
DIGITAL DISRUPTION AND DATA SECURITY: HOW FINTECH IS RESHAPING BANKING ...	724
Hoàng Văn Hiếu, Trần Ngọc Thiên Ngân.....	724

TRENDS AND ISSUES IN ENGLISH LANGUAGE EDUCATION AND RESEARCH

EFL LEARNERS' ATTITUDES AND LEARNING ENGAGEMENT IN COMMUNICATIVE GAME-BASED GRAMMAR TEACHING	736
Nguyen Thi Thanh Huyen ¹ , Tran Quoc Thao ²	736
APPROACHES TO TEACHING L2 LISTENING:.....	749
CLOSING THE GAP BETWEEN REAL-LIFE AND CLASSROOM-BASED LISTENING	749
Luu Thi Mai Vy	749
DEFINING ROLES OF STUDENT ENGAGEMENT IN THE 21ST CENTURY LANGUAGE CLASSROOM	755
Ho Xuan Tien, Duong My Tham.....	755
EFL STUDENTS' ATTITUDES AND LEARNING INVESTMENT IN PORTFOLIO - BASED ENGLISH WRITING LEARNING: A LITERATURE REVIEW	763
Ly Gia Huy ¹ , Tran Quoc Thao ²	763
EXPLORING EFL LEARNER IDENTITIES IN PROJECT-BASED LANGUAGE LEARNING AT A HIGH SCHOOL IN AN GIANG PROVINCE	774
Nguyen Hong Thien ¹ , Tran Quoc Thao ²	774
THE VALUES OF SYNTACTIC COMPLEXITY IN ACADEMIC WRITING: A LITERATURE REVIEW	791
THE ISSUE OF AMBIGUITY IN THE ENGLISH LANGUAGE.....	801
Nguyen Dinh Tuan	801
RESEARCH PERSPECTIVES ON JUNIOR HIGH SCHOOL EFL STUDENTS' MOTIVATION IN ENGLISH LANGUAGE LEARNING	812
Huynh Thanh Nhon ¹ , Tran Quoc Thao ²	812
EXPLORING THE INFLUENCE OF WRITING ANXIETY ON VIETNAMESE ESL UNDERGRADUATES' WRITING PERFORMANCE: A QUANTITATIVE STUDY.....	821
Nguyen Ngoc Nguyen, Nguyen Hoang Phan.....	821
THE APPLICATION OF THE "FLIPPED CLASSROOM" MODEL IN TEACHING ENGLISH IN THE VIETNAMESE UNIVERSITY EDUCATION ENVIRONMENT	838
THE USE OF RESOURCE MANAGEMENT STRATEGIES IN EFLFLIPPED CLASSROOMS	847
Nguyen Quynh Thao Vy ^{1,*} , Duong My Tham ²	847
INSIGHTS INTO ENGLISH MAJOR STUDENTS' USE OF PHRASAL VERBS IN ACADEMIC WRITING.....	860
Do Thi Thanh Thuy, Tran Quoc Thao	860

LAW IN THE CONTEXT OF INTERNATIONAL INTEGRATION

LEGALISING INTELLECTUAL PROPERTY INFRINGEMENTS IN RUSSIA – A WAR TACTIC IN THE CONTEXT OF RUSSIA’S INVASION OF UKRAINE.....	869
Bui Thi Hong Ninh*	869
MODEL OF ASSET REGISTRATION WORLDWIDE AND LESSONS FOR VIETNAM IN IMPROVING ASSET REGISTRATION LAWS.....	880
Vu Anh Sao ^{1,2} , Nguyen Thi Xuan Mai ²	880
LEGAL ISSUES ARISING FROM THE DEVELOPMENT, IMPLEMENTATION, AND USE OF ARTIFICIAL INTELLIGENCE (AI) - INTERNATIONAL EXPERIENCES AND LESSONS FOR VIETNAM	887
Le Hoang Minh Huy*, Nguyen Thi Thu Ha, Dao Trong Duc, Ky Dieu Linh, Bui Thi Thuy Linh, Nguyen Nam Trung.....	887
SOUTH KOREA’S EXPERIENCES ON PROPERTY REGISTRATION LAW - LESSONS FOR VIETNAM	896
Vu Anh Sao, Pham Huynh Bao Oanh.....	896
THE RISE OF REMOTE WORK: LEGAL CHALLENGES AND IMPLICATIONS FOR EMPLOYMENT LAW IN VIETNAM	903
Nguyen Thi Xuan Mai ¹ , Nguyen Thi Ngoc Loan ²	903
CHALLENGES AND RECOMMENDATIONS FOR THE LEGAL FRAMEWORK IN THE EMERGING AGE OF ARTIFICIAL INTELLIGENCE.....	910
Nguyen Thi Thu Trang	910
THE IMPACTS OF GLOBAL MINIMUM TAX ON FOREIGN DIRECT INVESTMENT (FDI) CORPORATIONS IN VIETNAM.....	921
Trần Ngọc Thanh ¹	921
CROSS-BORDER E-COMMERCE ACTIVITIES AND TAX MANAGEMENT ISSUES	933
Le Huynh Phuong Chinh, Ngo Thi Khanh Linh, Pham Ngoc Lan Anh.....	933
EXPERIENCE IN KOREA AND CHINA ON TAX MANAGEMENT FOR CROSS-BORDER E-COMMERCE ACTIVITIES	941
Duong Anh Son ¹ , Tran Vang Phu ²	941
LEGAL PERSPECTIVE ON REGULATIONS RALATED TO PERSONAL INCOME TAX WHEN EARNING INCOME THROUGH E-COMMERCE PLATFORMS IN VIETNAM, TAKING THE CASE OF INDIVIDUALS DOING BUSINESS THROUGH TIKTOK APPLICATION.....	946
Nguyen Duc Tri ¹ , Hoang Minh Châu ²	946
THE COMPATIBILITY ON THE SCOPE OF MUTUAL LEGAL ASSISTANCE (MLA) IN CRIMINAL MATTERS AND THE CONDITIONS OF REFUSAL MLA IN CRIMINAL MATTERS BETWEEN VIETNAMESE LAW AND INTERNATIONAL TREATIES WHICH VIETNAM HAS SIGNED.	956

Pham Huynh Bao Oanh.....	956
TAX POLICY FOR E-COMMERCE OF COUNTRIES IN THE WORLD AND RECOMMENDATIONS TO VIETNAM.....	967
Nguyen Thanh Minh Chanh, Ha Thi Van Anh, Pham Lam Tam Nhu	967
LEGAL REGULATIONS FOR ENTERPRISE OBLIGATIONS TO PROVIDE INFORMATION ON E-COMMERCE PLATFORM	974
Truong Kim Phung*, Nguyen Hoang Chuong	974
“ROBOT TAX” – RECOMMENDATIONS FOR VIETNAM.....	981
Gian Thi Le Na, Pham Phuong Doanh.....	981
WTO APPELLATE BODY REFORM IN THE CONTEXT OF ESCALATING GEOPOLITICAL TENSIONS.....	988
Nguyen Nam Trung.....	988

IMPROVE THE QUALITY OF TRAINING THROUGH IMPROVEMENT OF STUDENT TESTING AND ASSESSMENT – CASE IN ACCOUNTING BRANCH, UNIVERSITY OF ECONOMICS AND FINANCE

Thuy Thi Ha

Ho Chi Minh City University of Economics and Finance

Thuyht@uef.edu.vn

Abstract

Testing and evaluation is one of the important activities in the training system. The results of the test and assessment of learners are the basis for measuring the effectiveness of teaching methods, the progress in the learning process of learners, and at the same time an important basis for evaluating quality improvement. quality of a training program. Given the important position of the test and assessment of learners in ensuring the quality of the curriculum, the development of appropriate and effective assessment processes and methods is one of the important tasks. of higher education institutions. This article aims to share about the current status of student assessment and testing being applied at the Accounting Department under the Faculty of Finance and Commerce of the University of Economics and Finance in Ho Chi Minh City. Through the article, the author will also present the strengths and shortcomings when applying methods of testing and evaluating learners in the Accounting Industry, thereby offering solutions to improve This work will be carried out in the near future to ensure the quality objectives of the training program

Keywords: *Testing; Evaluation; education program; quality improvement*

1. Introduction

Examination and assessment is one of the 11 standards for evaluating the quality of training programs at higher education levels issued by the Ministry of Education and Training according to Circular 04/2016/TT-BGDĐT. The results of the test and evaluation help the faculty and the school determine whether the training goals are appropriate, whether the teaching of the lecturers is successful or not and the learning process of the students is effective or not. Therefore, the assessment test is not only a tool to assess the quality of training, help to classify students, but also a motivation to motivate teachers and students to teach and learn better. In order to test and evaluate effectively, it is necessary to build a system of tools, means and processes to reflect the learning results of students as well as the training results of the school in a comprehensive, accurate and transparent manner.

Test and evaluation results are only valid when the assessment is carried out in a full, comprehensive, fair, and correct manner with the real capacity of the learners and the corresponding necessary output standards are measured. with each course. The assessment needs to be compared on important scales such as input assessment, learning process assessment, output assessment and is performed professionally, in accordance with the level of achievement of the output standards in the field. at any point in the learning process. In order to meet the goal of training high-quality human resources for the society, the trained product (after graduation) must fully meet the recruitment criteria of the enterprise, including:

skills and attitudes, according to which the testing and assessment methods developed and applied also need to ensure that learners' progress is assessed and measured in all three criteria.

In the context of the constantly changing world, this leads to certain changes in the priority ranking of candidates in terms of knowledge, skills and attitudes. According to UNESCO, three components of human capacity are: Knowledge, skills and attitudes, in which the following two factors belong to life skills that play a decisive role in the formation of personality, bravery and character. a person's professionalism. Based on survey data, UNESCO has ranked the importance of factors in assessing a person's capacity as follows: Attitude and Skill is about 85%; Knowledge is about 15%.

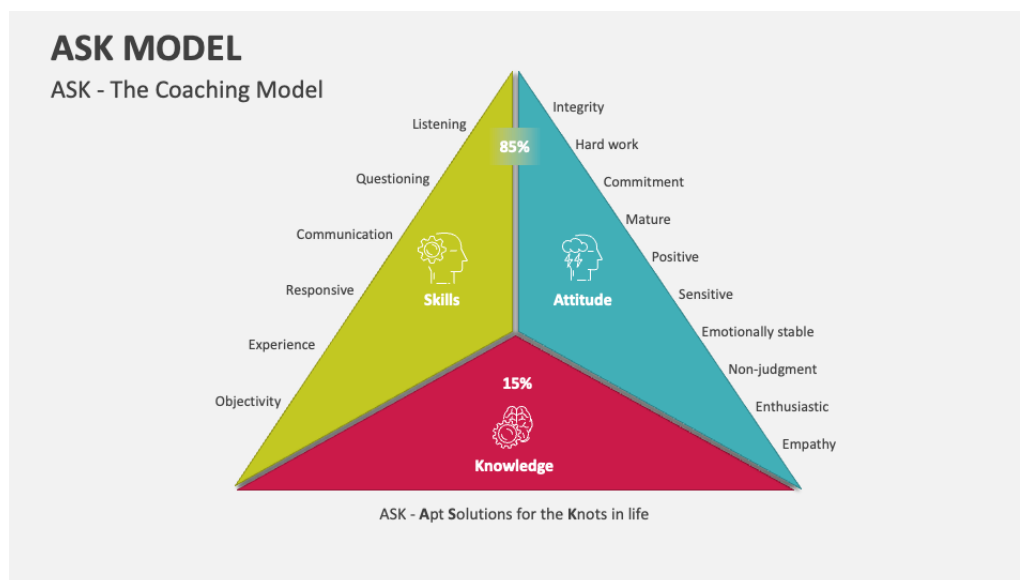


Figure 2: Ask Model in traning and coaching

From the changes in the point of view of recruiting and evaluating staff capacity in enterprises today, this requires that the training and assessment of learners' capacity must also be constantly improved to focus on more on training and assessing learners on skills and attitudes, instead of the current methods of testing and evaluation, which mainly focus on criteria of learners' knowledge.

Stemming from the importance of testing and evaluating learners in achieving the goal of ensuring the quality of training programs, along with the spirit of constantly sharing and learning from each other in education and training. In this article, the author will, in turn, present the following contents: (1) sharing about the current status of student assessment being applied in the Accounting major - University of Economics and Finance HCMC; (2) Some strengths and weaknesses still exist when implementing and applying methods of testing and evaluating learners in the Accounting Industry; (3) Some suggestions to improve the quality of testing and assessment of learners in the coming time and finally some conclusions.

2. Actual situation of assessment of learners at the accounting major - University of Economics and Finance, Ho Chi Minh City.

The assessment of learners is being applied by the accounting major of the Faculty of Finance and Commerce, fully complying with the required criteria in measuring the quality of training programs such as: (1) The assessment method is designed. ensure compliance with output standards; (2) The regulations on testing and assessing learners are clearly and publicly communicated to learners; (3) Methods of assessing learning outcomes are used in a variety of ways, ensuring validity, reliability, and fairness; (4) Student assessment results are guaranteed to be provided in a timely manner to learners; (5) ensure that

learners always have easy access to the units in charge when complaints about assessment results occur. Specifically, each criterion being implemented by the KT sector is as follows:

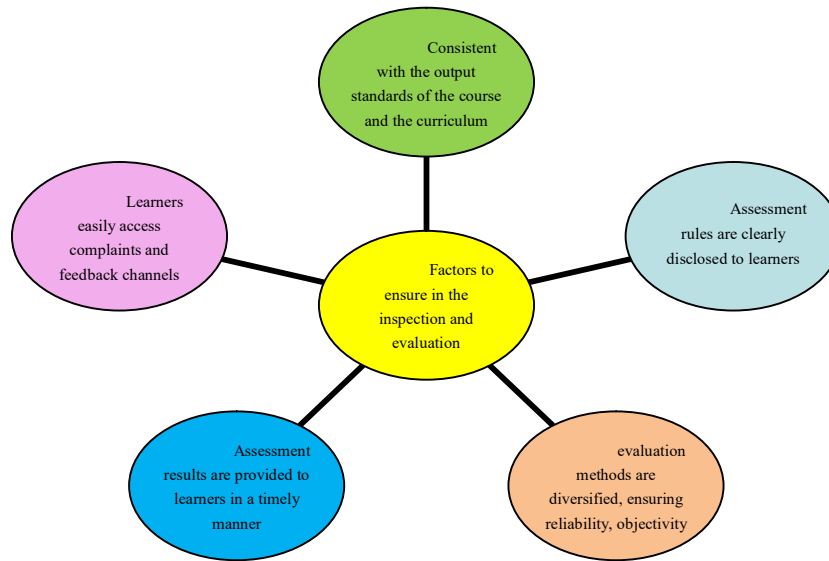


Figure 2: Guaranteed criteria in testing and assessing learners

2.1 The method of assessing learning outcomes is designed in accordance with the level of achievement of the output standards

It is important in the design of methods to test and evaluate learners to ensure the suitability for each module and each discipline in order to maximize learners' capacity, thereby meeting the goals of each subject. output standards of the course and of the entire curriculum. Based on the output standards to be achieved for each module, at the beginning of each semester, the accounting major will hold a professional meeting to discuss and evaluate the suitability of each test and assessment method. After the meeting, the industry will agree on the methods of student assessment that need to be improved for the new semester. The basis for the industry to make improvements and innovation in assessment methods is based on data analyzing student results of these modules in previous semesters, and at the same time based on survey results on learners' opinions. on the appropriateness of testing and assessment methods in each semester. Thus, the assessment methods will always be analyzed to improve over the course of the semester, and at the same time, the teaching methods will also be changed to be more and more suitable with the new conditions.

2.2 The regulations on assessing learners' learning outcomes are clear and publicly communicated to learners.

The clear and timely dissemination of regulations on testing and assessing learners in each module and in the entire training program plays an important role in helping students proactively plan and study appropriate methods. fit. Because of the important nature of information transparency, the University and the Faculty both publicize the regulations on testing and assessment of learning results on communication sites familiar to students such as: online learning information page. LMS online, training room website, faculty website, homeroom activities.

In the accounting industry, before entering the new semester, the Department organizes a meeting of all lecturers (including full-time lecturers and visiting lecturers) to stipulate that lecturers must conduct activities clearly and specifically. about methods of testing and assessing learners right in the first lesson.

These contents and methods also need to be put on slides and posted on the LMS site for students to access throughout the learning process. At the end of each semester, the Department will rely on the results of a survey of learners' opinions on the public content of the examination and evaluation regulations made by the Center for Quality Assurance of the University and sent to the Faculty for approval. The survey results are sent back, the Department/Faculty will promptly remind the lecturers who have not effectively implemented the content of this regulation in order to continue to learn from experience and improve for the following semesters.

2.3 Methods of assessing learning outcomes are diverse, ensuring reliability and fairness.

Based on the general regulations and guidelines issued by the University on teaching methods, testing and assessment of learners, the industry conducts a professional meeting to agree on the selection of teaching methods and to test and evaluate. suitable for each module in the curriculum. After being selected, the test and evaluation methods will be fully and clearly presented in the description of the training program of the industry with a matrix reflecting the compatibility of each method with the objectives of the training program. The entire document will be publicly available to stakeholders including faculty, students and employers to coordinate monitoring of implementation.

To ensure reliability, the final exam questions must be consistent with the course content specified in the program and in the detailed outline. The issue of exam questions, security of exam questions or taking from the bank of exam questions, organization of the exam is done according to the process.

To ensure the objectivity, accuracy and fairness of the students' exam results, the test scores and answers are publicly announced on the student's personal Portal and the class's E-learning page. During the learning process, students have the right to complain about the progress scores to the lecturer in charge, if not resolved satisfactorily, students can reflect to higher management levels such as faculty leaders for approval. assist in handling complaints objectively and fairly.

2.4 Assessment results are promptly feedback to learners to improve learning.

In the training process, timely feedback on the assessment results of learners is of great value in improving learning and arranging learners' learning plans. When knowing the results of the course assessment early, students can actively arrange time to arrange a specific personal study schedule for each semester, register for the next semester, re-register for the courses. unsatisfactory results in order to improve learning outcomes and proactively plan their studies to graduate on time or on schedule.

For progress assessment, midterm test, the results are announced by the teacher in class after the test and before the end of the course. As for the score of the final exam, the training department (Department of Education) announces the test scores for students up to 10 working days after taking the corresponding subject. The examination room (P.KT) publishes the answers to the exam subjects on the website no later than 1 week after the end of the exam so that students can compare and complain (if any).

2.5 Learners have easy access to the performance complaint process.

For progress scores and midterm grades: Students have the right to complain about the assessment results directly to the teacher in charge of the course when announcing the grade in the class at the end of the lesson. Teachers are responsible for announcing grades and answering students' questions (if any). If for some reason, the student is not present and does not know the assessment results, the student must contact the teacher about the assessment results themselves. After the teacher has submitted this scorecard to the School (Department of Management, Department of Education), students will no longer have the right to complain about these score columns. During the review period before the semester exam, students are responsible for monitoring the results published on the school's training portal, if there is any difference

between the published scoreboard and the entered score, stored in the academic management system, students are responsible for notifying and requesting the P.DT to re-check and reply to students about the test results. P.DT adjusts the student's score deviation in the following cases: There is a discrepancy between the original scoreboard of the teacher and the data stored in the training management system; have additional results, adjust the teacher's score in the time before the beginning of the end-of-course exam. All procedures for complaining about student evaluation results are publicly announced by the school through many different information channels such as: Training room website, student portal page and in homeroom activities, if Students who do not understand the process will be explained by the teacher.

3. Some strengths and weaknesses still exist in the test and assessment of learners in the Accounting Industry.

3.1 Some strengths in inspection and evaluation work

Firstly: The school fully promulgates regulations and procedures, clearly stating the regulations on responding to students' learning assessment results. These regulations are published publicly on the media of the Faculty/School. The timely assessment results feedback helps students know to improve learning.

Second: The application of test and evaluation forms is always discussed carefully by the industry in professional meetings at the beginning of each semester to ensure that each module has many lecturers participating in teaching. using the same method of assessing learners to ensure objectivity and fairness.

Third: Every year, the industry reviews the training program to adjust and update new issues to meet the actual needs of the labor market. Through the reviews, the industry also discussed professionally the issues that need to be improved in teaching methods, thereby improving the methods of assessing learners to be more and more appropriate.

Fourth: The learning outcomes of learners are regularly monitored periodically with the close supervision of many related units such as: Training room, academic support center, faculty, industry. This helps to early detect students who are having problems in learning so that they can promptly participate in support to improve student outcomes.

Fifth: The industry constantly creates extra-curricular academic playgrounds such as: stock market competition, financial accounting Olympic contest, computer talent contest in the field of accounting; practical thematic sharing sessions from businesses....this is an ideal environment for students to practice skills and expand their practical knowledge to meet the output standards of the training program.

3.2 Some Weaknesses in inspection and evaluation work

Firstly: The use of E-learning system and technology-related tools in testing and evaluating learners is still limited in some lecturers. Specifically: The implementation and submission of assignments on the elearning system, the construction and use of question banks on elearning as well as on other technology software have not been widely applied in the accounting industry.

Second: The current assessment is still mainly based on the content approach, in which most tests and assessments are still focused on assessing learners' knowledge, not much on assessment. skills and attitudes in each module.

Third: The current assessment and assessment of learners mainly focuses on the assessment of each module, while the role of extracurricular academic playgrounds in developing students' skills and attitudes. students are not yet assessed and reflected in the student's output standards.

Fourth: The current supervision of students' testing and assessment activities and midterms is not tight. Specifically, the criteria used to evaluate group work, the criteria for assessing the presentation skills and the forms of grading the student's progress are mainly determined by the lecturer in charge of the course,

which leads to Many lecturers score the process and midterm scores loosely, not ensuring the correct assessment and classification of each student's level.

Fifth: The control of the content of the exam structure of some modules according to the proportions of easy, medium and difficult sometimes has not been reviewed in detail, so it leads to the final exam questions of some unclassified courses. correct student performance.

Some suggestions to improve the test and assessment of learners.

Based on the remaining points in the implementation of the test and evaluation of learners in the accounting profession, and at the same time to make continuous efforts to improve and improve the quality of training in general and improve the quality. testing and assessment of learners in particular. Below, the author would like to make some related suggestions to improve the testing and assessment of learners as follows:

Firstly: Strengthening training sessions on the design of testing and assessment methods for lecturers, paying attention to training skills in using technology in assessment in order to increase objectivity and accuracy. Exactly.

Second: It is necessary to consider the distribution of proportions (levels) to evaluate the criteria on: Knowledge, skills, and attitudes so as to arouse a positive attitude, a demanding attitude and a spirit of self-study and self-discipline. develop students' skills. Ensure compliance with the company's assessment criteria (4% skills, 26% knowledge and 70% attitude).

Third: Increase the use of exam question banks, including multiple-choices and essays (in which the content of the essay questions needs to be concerned with providing real-life situations to require students to apply their knowledge of the subject. knowledge, develop necessary skills in creative and scientific problem solving)

Fourth: It is necessary to strengthen the coordination between the teacher's assessment and the learner's self-assessment, between the school's assessment and the assessment of the family and community. This means that, in the teaching process, teachers should create opportunities for students to evaluate each other, and at the same time, schools should also pay attention to building channels for feedback from families and communities. regular way to identify competency criteria that need more focus in student training.

Fifth: It is necessary to strengthen professional exchanges, training, and industry discussions to develop and agree on criteria for assessing process scores for each module, especially courses with many lecturers. participating in teaching: for example: Unifying criteria when evaluating group work; criteria for presentation scores....this aims to improve the objectivity and fairness in the assessment of learners.

Sixth: It is recommended to strengthen the organization of dissemination sessions for learners to understand the goals and meanings of each test and assessment method. At the same time, it is necessary to strengthen thematic sessions to guide students on learning methods suitable for each form of examination and assessment.

Seventh: The industry strengthens coordination with businesses in using data sets of accounting cases as well as other real-life situations that often occur in enterprises to include in process tests, final checks. period, creating conditions for students to promote their knowledge and skills in handling real-life situations.

5. Conclusion

Testing and evaluation are important tools in ensuring training quality. The results of the examination and evaluation help create positive changes in the training process such as improving the quality of teaching,

promoting the spirit of self-study and self-training of students. On the contrary, if the testing and assessment methods are used inappropriately, they can bring obstacles to the development of education, derail the training objectives and cause negative impacts on education. both learners and teachers. Because of the importance of testing and evaluating learners, constantly improving and improving the quality of this work has become an indispensable task in professional meetings as well as in work. improving the quality of annual training programs of the Accounting Department, University of Economics and Finance, Ho Chi Minh City.

References

- 1.Official Letter No. 1075/KTKDCLGD-KĐĐH, dated June 28, 2016
- 2.Decision No. 43/2007/QĐ-BGDĐT, dated August 15, 2007
- 3.Circular 04/2016/TT-BGDĐT, dated 14/03/2016.
- 4.Circular 08/2021/TT-BGDĐT, dated 18/03/2021
- 5.Website: <https://tusach.thuvienkhoahoc.com>.

NOT FOR SALE



978-604 79-3782-0

ISBN: 978-604-79-3782-0

HO CHI MINH CITY UNIVERSITY OF ECONOMICS AND FINANCE

141 - 145 Dien Bien Phu, Ward 15, Binh Thanh District, HCM City

Website: uef.edu.vn - Hotline: (028) 5422 6666 * (028) 5422 5555