

A Comprehensive Overview of Training Professional Ethics in Accounting and Auditing within University Education in Vietnam

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Abstract

Professional ethics in accounting and auditing serve as essential benchmarks, providing guidelines that enable accountants and auditors to perform their duties with integrity and professionalism during audits. Mastery and adherence to the fundamental principles and core values of professional ethics are critical in enhancing the quality of accountants' and auditors' work, as well as in fostering public trust in audit practices. Research suggests that the issue of professional ethics in auditing can be effectively addressed through education at the undergraduate level, leading to improvements in auditors' awareness, identification skills, and conduct. Universities in Vietnam that offer accounting and auditing programs have implemented various strategies to incorporate professional ethics into their curricula; however, the impact of these efforts has been limited. To support the growth of this profession amid rapid technological advancements, an evolving business landscape, and rising risks, it is imperative to strengthen the focus on professional ethics training at the university level. This includes refining teaching methods, updating curriculum content, and enhancing organizational practices to provide more practical training opportunities while fostering collaboration with professional associations and auditing firms.

Keywords: *Professional Ethics, Accounting, Auditing, University Education*

1. Introduction

Professional ethics are fundamental across all professions, serving as a cornerstone to ensure that practitioners execute their duties with excellence, adhere to legal requirements, and deliver optimal value to stakeholders. In the auditing profession, which is characterized by its specialized expertise and significant impact on economic sectors, professional ethics are particularly critical. The outcomes of auditing work carry substantial implications, and professional reputation serves as a vital guarantor of service quality. As such, the auditing profession must establish clear and rigorous ethical standards. Auditors are frequently tasked with providing opinions amidst competing interests, including those of the public, clients, their employing firms, and themselves. Upholding ethical principles such as integrity, objectivity, professional competence and due care, confidentiality, and professional behavior is essential for auditors to deliver unbiased and appropriate opinions. This commitment to ethical standards fosters trust among stakeholders, which is indispensable for the effective and efficient functioning of financial systems and economies. Consequently, the conduct and actions of auditors play a pivotal role in shaping the overall economic health of a nation (Blewitt, 2007).

Since the early 20th century, widely publicized financial scandals involving accounting and auditing have brought the ethical standards of professionals in this field into the spotlight. Evidence suggests that public trust in the professional integrity of accountants and auditors has been somewhat eroded (Chaplais et al., 2016). The strong reactions to these financial scandals can be attributed to the public's expectation of robust ethical behavior from auditors (Cowton, 2009). Any failure to meet these expectations inevitably leads to public condemnation. From a more objective perspective, it can be argued that the insufficient understanding and recognition of ethical standards by auditors have also contributed to these scandals (Ardelean, 2013). The mere existence of ethical standards and regulations is insufficient to build public trust. Restoring this trust requires auditors to fully understand their obligations to the community and their societal responsibilities. They must grasp the core values of ethical requirements, recognize potential risks that may lead to ethical violations, and be prepared with self-protection measures to prevent such risks. In other words, professional ethics should be established as a mandatory training requirement for all practitioners in this field (Cloninger & Selvarajan, 2010).

In reality, despite the Ministry of Finance in Vietnam having issued regulations on the standards of professional ethics in accounting and auditing since 2015, numerous violations continue to occur. Notably, during the COVID-19 pandemic, which significantly impacted the economy, ethical breaches in accounting, such as concealing or falsifying figures in financial reports, have increased. The professional competence and ethical

standards of Vietnamese auditors still lag considerably behind those in advanced countries (Pham, 2019). There remain instances where the requirements for professional ethics have been diminished or overlooked to allow auditors to benefit from associated privileges such as status or reputation. In other words, the requirements for professional ethics have not been adequately emphasized in the practices of accounting and auditing professionals in Vietnam. This presents a significant challenge for businesses and regulatory agencies in maintaining the transparency and reliability of financial information (Hung, 2022). In this context, the issue of ethical education for accounting students has become more critical than ever. Professional ethics should be regarded as an integral part of the accounting curriculum, as graduates need not only professional skills but also clear ethical awareness and responsibility. This issue has raised questions about the content of education at universities in Vietnam related to the professional ethics regulations for accountants and auditors. Could this be the reason for the existing gaps between Vietnamese accountant, auditors' ethical awareness and the global requirements of the accounting and auditing profession?

2. Objectives

This study, based on data collected from the survey, seeks to achieve the following objectives: (1) to provide a comprehensive analysis of professional ethics in accounting and auditing as incorporated within university education in Vietnam; (2) to evaluate the perspectives of key stakeholders regarding the role of ethics education in universities and determine the appropriate timing for initiating ethics training for practicing accountants and auditors; and (3) to identify the limitations in the teaching of professional ethics at Vietnamese universities and propose actionable improvements to enhance the effectiveness of ethics education, thereby fostering greater ethical awareness among future accounting and auditing professionals.

3. Materials and Methods

This research employs a systematic literature review methodology to synthesize both domestic and international studies on the role of education in professional ethics in auditing. Additionally, the study utilizes data from statistics/surveys of accounting and auditing programs at Vietnamese universities, which are publicly available on university websites, and combines this with a small-scale survey of 50 samples, including accountants, auditors, and 175 third- and fourth-year accounting and auditing students from universities such as National Economics University, Foreign Trade University, Academy of Finance, Banking Academy, University of Economics & Business (Vietnam National University, Hanoi), International School (Vietnam National University, Hanoi), Hanoi University of Science and Technology, Hanoi University, Thuongmai University, Hanoi University of Industry, University of Transport and Communications, and the Posts and Telecommunications Institute of Technology. This aims to explore the differences in perceptions of professional ethics in accounting and auditing between those who have participated in such training and those who have not. The evaluations are determined using a 5-point Likert scale to gauge respondents' agreement on the impact of professional ethics education on awareness, as well as their assessment of the methods used to deliver ethics content in university training. Moreover, accountants and auditors with practical experience are interviewed to provide insights on the appropriate timing for professional ethics training.

The research employs a comprehensive set of analytical methods to evaluate the overview of professional ethics in accounting and auditing within university education in Vietnam. These methods utilize descriptive statistics to systematically describe and assess the overall view of professional ethics in accounting and auditing within university education in Vietnam. These statistics provide valuable insights into the distribution and variability of training methods within selected universities. Additionally, some difference analysis tests are conducted to compare the differences between groups of students and alumni who have received professional ethics training and those who have not, in order to determine whether such training influences the ethical awareness of professionals.

4. Results and Discussion

4.1. *The Impact of Education on the Awareness of Professional Ethics in Accounting and Auditing*

Ethical behavior has been a focal point of business research for several decades, with numerous studies examining the relationship between education and professional ethics in accounting and auditing. However, perspectives on the effectiveness of ethics education remain varied (Cloninger & Selvarajan, 2010). Thomas (2012) argues that ethics education positively influences the ethical perspectives of future accountants and auditors, a finding consistent with prior research. This includes studies highlighting the impact of ethics education on accounting students' perceptions of ethical standards, their ability to identify ethical issues (Jones et al., 2003), and their decision-making processes aimed at ensuring ethical principles (Dellaportas et al., 2006). In a specific study, Nguyen et al. (2008) conducted an experiment to explore the relationship between the duration of ethics courses and students' perceptions of unethical behavior. The findings suggest that as students engage more deeply with real-world scenarios in ethics courses, their likelihood of engaging in unethical behavior decreases. Other studies indicate that integrating ethics into the curriculum diminishes tolerance for unethical conduct (Lopez et al., 2005). Hartman (2006) also asserts that ethics education helps learners critically evaluate complex situations and understand that ethical behavior is in their best interest.

However, not all research supports this viewpoint. Neubaum et al. (2009) found no significant difference in ethical behavior between students who had undergone ethics training and those who had not. They even suggested that first-year students may expect higher ethical standards from businesses than final-year students. This observation aligns with the findings of O'Fallon and Butterfield's (2015) review of ethics literature from 1996-2003, which indicated that education level or work experience correlates more strongly with ethical decision-making than formal ethics courses. Similarly, Chaplais et al. (2016) discovered that while ethics training improves the ability to identify ethical dilemmas, it may also lead learners away from strict adherence to ethical standards, affecting their perceptions and intentions regarding these dilemmas. Ethics courses appear to enhance students' ability to employ complex reasoning, integrating various ethical theories to form justifications for their actions.

Thus, while numerous studies emphasize the positive impact of education on professional ethics, some research highlights cases where ethics education has not been effective or has even had counterproductive effects on certain individuals. This variability is to be expected, as ethics is a specialized field influenced by individual psychology and personality. Nevertheless, the overall positive influence of education and training on ethical behavior is undeniable. Mayhew & Murphy (2009) suggest that while ethics education may not necessarily instill intrinsic ethical values, it can significantly influence ethical behavior. The survey results of this study further demonstrate differences in perspectives on the role of ethics training between two groups: those who have attended ethics courses and those who have not (*see Table 1*). While all participants who have undergone ethics training believe that ethics can be taught, many in the untrained group view ethics as a personal issue that is difficult to change. Additionally, 85% of respondents who received ethics training reported a significant change in their perceptions, including increased awareness of professional ethics in accounting and auditing, enhanced ability to identify, analyze, and evaluate related situations, and improved intentions and actions concerning these ethical issues. Particularly in the context of the current Industry 4.0 era, the application of science, technology, and digital advancements has fundamentally transformed the nature of accounting and auditing work, introducing new risks to the profession (Nguyen & Le, 2018), thereby highlighting the critical need for greater emphasis on professional ethics.

Table 1: Results of the difference analysis in perspectives on the role of ethics education between two groups: those who have attended ethics courses and those who have not

Null Hypothesis	Test	Sig.	Decision
<i>The evaluation about the role of ethics education is the same across categories of two groups</i>	Independent Samples Mann-Whitney U Test	0.088 ¹	Reject the null hypothesis

Asymptotic significances are displayed. The significance level is 0.10

¹Exact significance is displayed for this test

(Source: Collected data by authors)

The educational factor plays a critical role in shaping the professional ethics of newly graduated accounting students, particularly through the content and pedagogical approaches related to professional standards. Training programs aim to facilitate students' understanding of professional ethics, thereby enhancing their ability to evaluate and manage situations they may encounter in their professional practice. Specialized courses on professional ethics, supported by comprehensive materials and textbooks, offer students a well-rounded perspective on industry-specific ethical standards. Furthermore, internship experiences and practical opportunities within enterprises are essential for students to apply their theoretical knowledge in real-world contexts, solidify key skills, and fully develop their ethical competencies. Importantly, lecturers play a pivotal role in guiding and mentoring students, emphasizing the significance of ethical conduct and professional standards, thus providing a strong foundation for the cultivation of professional ethics from the early stages of students' careers.

In conclusion, drawing from both prior research and empirical evidence, it is clear that professional ethics training in auditing is crucial for the long-term career development of professionals. However, questions regarding the optimal timing and methods for delivering such training remain unresolved. The following sections of this article will address these concerns.

4.2. When Should Professional Ethics Training in Accounting and Auditing Commence?

In theory, the professional journey of an auditor begins upon graduation from university, initially assuming the role of an audit assistant. As auditors gain proficiency in professional knowledge, evidenced by successful completion of professional certification exams and accumulated practical experience, they are formally granted auditor certification. To preserve the value of this certification, ongoing updates to their knowledge are mandatory. Consequently, training for auditors begins at the university level and continues throughout their careers, given the critical importance of staying current with evolving professional knowledge, methodologies, and techniques. A key question during this continuous training process is when professional ethics training should begin: during university studies, before certification, or during mandatory knowledge update periods??

Based on survey results from universities regarding changes in students after ethics courses, the majority of studies and expert opinions in this field suggest that ethics training should commence at the university level (Eynon et al., 1997a; Leung & Cooper, 2005; Taplin et al., 2018). Gautschi III and Jones (1998) observed significant improvement in students' ability to recognize ethical issues following a business ethics course. Wu (2003) found that although ethical behavior was not yet fully developed, students' ethical values, ability to identify ethical issues, and ethical decision-making skills were notably enhanced after taking an ethics course. Desplaces et al. (2007) noted that discussions of ethics within business courses were strongly associated with students' ethical competence. Shaub (1994) and Eynon et al. (1997) also agreed that accounting professionals who had completed ethics courses during university demonstrated stronger ethical reasoning skills than those who had not. Warth (2000) indicated that most firms in the accounting and auditing industry preferred to rely on universities for ethics education, expecting ethical behavior training to be provided by academic institutions rather than by employers.

From the perspective of universities, during a symposium on "Professional Ethics in University Curricula" organized by ACCA Vietnam on November 11, 2019, lecturers from accounting and auditing faculties concurred that professional ethics courses should be included in university programs (Department of Accounting and Auditing - Hanoi University of Industry, 2019). In this study, survey results from auditors revealed that a majority (58%) believed that ethics training should begin at the university level (*see Fig. 1*). Experienced auditors emphasized that the earlier this training begins, the more effective it is, recommending that it should start as early as the third or fourth year of university when audit interns are already gaining practical experience. A lack of understanding of ethical issues, potential risks, and failure to maintain professional integrity can result in significant consequences, not only for the individuals involved but also for the reputation of auditing firms and the credibility of the auditing profession as a whole.

Given the nature of the profession, societal trends, and the interests of stakeholders in accounting and auditing activities, it is essential that training on professional ethics begins at the university level. This foundational training should not be seen as a one-time event but rather as an ongoing process throughout an auditor's career, delivered in various forms. In Vietnam, for instance, each practicing auditor is mandated to complete a minimum of four hours of professional ethics training annually (Nguyen, 2020). This requirement not only reinforces practitioners' understanding of ethical issues but also enables them to identify emerging risks that may jeopardize professional ethics, while equipping them with strategies to address such challenges in the context of a rapidly evolving social environment

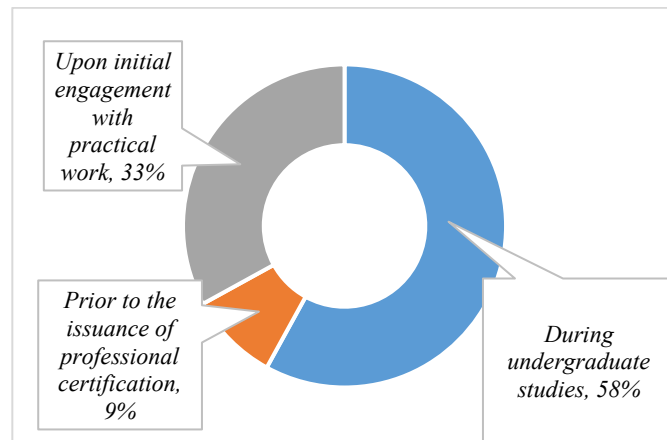


Fig 1. Opinions of Accountants & Auditors on the Appropriate Timing to Commence Professional Ethics Training

(Source: Collected data by authors)

4.3. Current State of Professional Ethics Education in Accounting & Auditing at Vietnamese Universities

In response to societal and community demands, universities in Vietnam have made substantial adjustments to the training of accounting and auditing professionals. According to statistics from the Navis Group, by 2024, 128 universities in Vietnam will offer undergraduate programs in accounting and auditing (Anh & Duyen, 2024), with this number expected to grow annually. In line with the quality management requirements set forth by the Ministry of Education and Training, all of these programs are mandated to include professional ethics as a core learning outcome that students must meet upon graduation. However, the design of the content aimed at fulfilling this training objective varies across universities.

Based on data from 75 of the 128 publicly available accounting and auditing programs listed on university websites, two main approaches to the design of ethics training content can be identified. The first approach integrates ethics training within specialized courses to enhance students' ability to make ethical judgments in contexts relevant to specific professional practices. This method is widely adopted by most universities in Vietnam, with ethics content incorporated into subjects such as Auditing Principles, Accounting and Auditing Laws and Standards, and Internal Control Systems. The strength of this approach lies in its ability to demonstrate how ethical issues emerge in accounting and auditing practices from various perspectives, reflecting the practical application of ethical principles in addressing theoretical challenges. The second approach involves offering dedicated ethics courses in addition to incorporating ethics content within other specialized subjects. This approach is less common, with only 8 % of universities implementing it among the 75 accounting and auditing programs publicly listed. In which, 5% of universities offer it as a compulsory course, while 3% offer it as an elective (see Fig. 2). The advantage of offering ethics as a separate course is that it underscores the significance of professional ethics in accounting and auditing. Detailed analysis and discussion of fundamental ethical theories, risk analysis, and protective strategies highlight the effectiveness

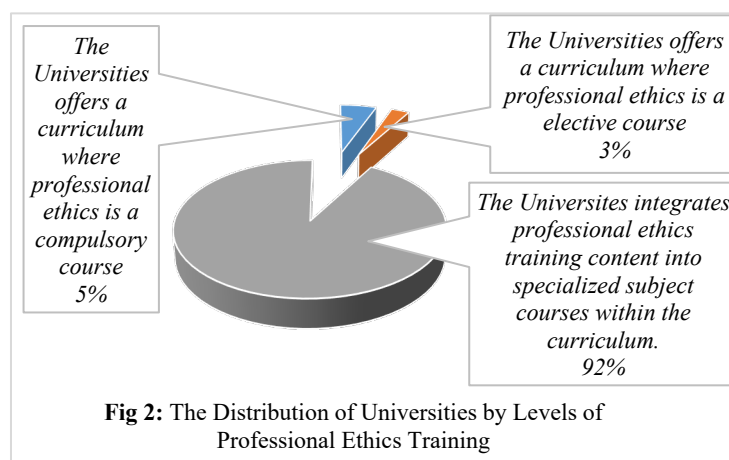


Fig 2: The Distribution of Universities by Levels of Professional Ethics Training

of offering ethics as a separate course is that it underscores the significance of professional ethics in accounting and auditing. Detailed analysis and discussion of fundamental ethical theories, risk analysis, and protective strategies highlight the effectiveness

of this approach in effecting substantial changes in students' ethical understanding and behavior. Clearly, both professional knowledge and ethics are essential, and their integration must be carefully balanced. While introducing fundamental ethical theories in an independent course is appropriate, ethics education should also include practical application examples, which are enhanced when ethics is integrated with other subjects. In keeping with international training trends, programs that incorporate international certifications, such as ACCA and ICAEW, also include specialized professional ethics training components.

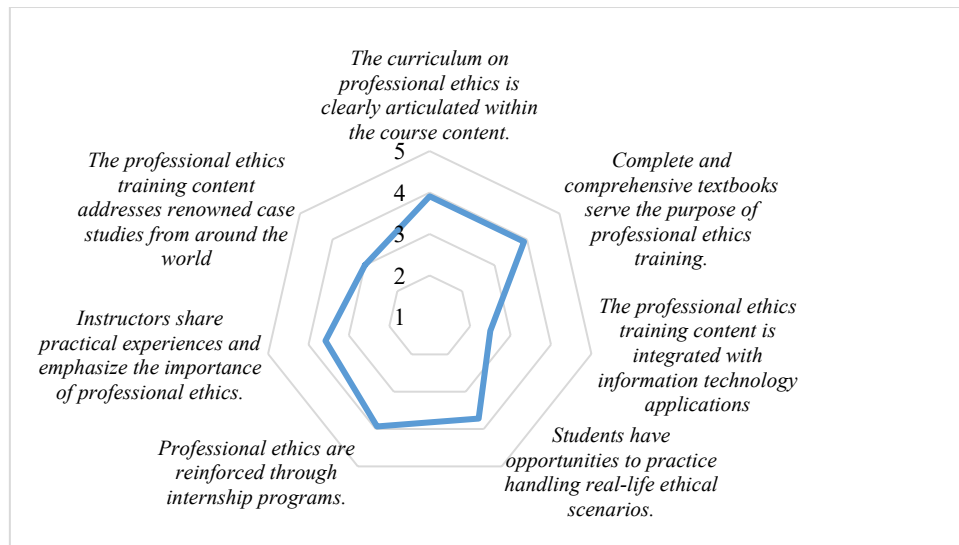


Fig 3. Evaluation of Students on Professional Ethics Training Content in Universities

(Source: Collected data by authors)

According to the evaluations provided by respondents, the content and teaching methods for professional ethics in academies and universities remain largely theoretical, lacking practical application and integration with information technology (see Fig. 3). Traditional teaching methods have yet to incorporate modern approaches and technologies that engage and stimulate learners effectively. In contrast, many universities worldwide have integrated information technology and financial databases into their curricula. These institutions have developed databases containing financial reports and cases of ethical violations in accounting, which have proven to enhance students' ability to analyze real-world events and situations. This approach contributes to the development of analytical, comparative, and communication skills in accounting. However, in Vietnam, most institutions have not yet established systematic databases for these cases. As a result, the content shared in these programs primarily relies on lecturers' personal experiences. Moreover, the topics covered in professional ethics courses have not been updated to reflect the economic changes associated with Industry 4.0, nor have they been aligned with international standards set by major auditing firms and global training programs. Consequently, the application of knowledge to practical accounting and auditing activities is often ineffective. Professional ethics training has yet to incorporate the use of information technology in its methodologies.

In contrast, research by Huynh (2024) has demonstrated that information technology plays a crucial role in enhancing the training of professional ethics in accounting and auditing at the university level, particularly through the use of AI software and Chat GPT. These technologies are expected to gradually replace certain tasks currently performed by accountants and auditors. As such, it is essential for professionals in this field to continuously develop their skills and competencies. The integration of information technology will aid in the detection of errors and fraud in accounting and auditing, underscoring the importance of maintaining honesty and transparency in the profession.

The aforementioned observations underscore the significant gap between the current state of professional ethics education at universities and the practical challenges faced by the accounting and auditing professions in Vietnam. Le's (2023) study highlights the prevalence of unethical behavior in these professions, noting that many accountants are unable to read audit reports or prepare financial statements but nonetheless accept client contracts without possessing the requisite expertise. Similarly, some recent graduates exhibit a lack of self-discipline and professionalism, focusing narrowly on technical skills while neglecting ethical standards. While sections 4.1 and

4.2 have explored the necessity and impact of ethics education in universities on future professional practices, section 4.3 reveals inadequacies in university programs' responses to these needs, particularly regarding the teaching methods and practical relevance of training content. Addressing these deficiencies is essential for universities to enhance the quality of education, ensuring alignment with established output standards and meeting the expectations of the labor market.

5. Conclusion

As previously discussed, the importance of professional ethics in the auditing profession necessitates the inclusion of ethics training within university accounting and auditing programs. This necessity is supported both by theoretical reasoning and empirical survey results from various researchers and industry experts. Early exposure to ethical issues allows auditors to better navigate ethical dilemmas in their professional practice, ultimately leading to higher quality accounting and auditing work and fostering greater public trust in the profession. The current state of professional ethics training in Vietnam reflects an initial response to societal demands, yet numerous areas require further refinement. The training model should combine standalone ethics courses with the integration of ethics content into specialized subjects, thereby enhancing the practical relevance of the instruction. Teaching methods must be improved to better engage students and offer practical experience, such as incorporating multimedia presentations, case study analysis through short films, and role-playing techniques. Additionally, collaboration between professional associations, auditing firms, and universities is essential for sharing practical experiences and updating content to reflect emerging industry trends and the demands of the evolving economic context. Achieving these objectives will ensure that professional ethics training for future auditors is effective, laying a strong foundation for the sustainable development of the profession.

Students' cognitive development and awareness are shaped by their engagement with events and phenomena that influence their thought processes. Integrating professional ethics courses into the curriculum will provide students with a crucial understanding of the ethical standards required in accounting. These courses not only enable students to master the rules of ethical conduct but also facilitate discussions on real ethical dilemmas, thereby reinforcing their sense of responsibility in professional decision-making. Through simulated scenarios and practical exercises, students will increasingly recognize the connection between ethics and professional responsibility, fostering a positive attitude toward professional standards. In addition to incorporating ethics into the curriculum, the design of professional ethics training should account for the specific legal and operational context of Vietnam, while aligning with international trends. Legal regulations, as well as the economic and social conditions of each country, influence professional standards. Therefore, students must understand how these standards are applied both in the Vietnamese context and in the broader international arena, particularly in multinational companies. A comprehensive understanding of the professional environment not only better prepares students but also helps cultivate work attitudes and lifestyles that meet local professional requirements. Furthermore, universities should establish clear guidelines on ethical principles and procedures for addressing violations at various levels, ensuring that students understand the consequences of unethical behavior and are more conscious of their actions.

Conducting surveys of students and faculty will help identify specific areas for improvement in the code of conduct, ensuring that it is both practical and in alignment with institutional culture. In summary, incorporating professional ethics into accounting and auditing programs not only helps students grasp the significance of ethics in their work but also equips them with practical skills. Intensive courses focused on addressing ethical challenges or work-related pressures will support students in developing sound judgment and conduct. Additionally, regularly organizing training sessions on the application of modern technology in accounting will better prepare students for a dynamic and integrated work environment, while providing fundamental knowledge of legal frameworks and their application within the accounting profession./.

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