

THE SOLUTIONS ENHANCING THE TRAINING QUALITY OF THE FACULTY OF ACCOUNTING - FINANCE AND BANK AT TAY DO UNIVERSITY IN THE PROCESS OF INTEGRATION AND DEVELOPMENT

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Abstract

This paper conducted during the period from September 2014 to June 2015. The research results showed that there were 500 students of the faculty of Accounting - Finance and Bank at Tay Do University (475 processed and 25 missed) who to be interviewed and answered nearly 24 questions. The researchers had analyzed KMO test, the result of KMO analysis used for multiple regression analysis. The student responses measured through an adapted questionnaire on a 5-point Likert scale. Hard copy and interview student by questionnaire distributed among students of the faculty of Accounting - Finance and Bank at Tay Do University. The regression analysis results showed that there were five factors, which included of factors following: Lecturer, Facilities, Programs, Faculty Support and Science research actually affected the training quality of the faculty of Accounting - Finance and Bank at Tay Do University with 5 % significance level. The main objectives of this study were following:

1. The first objective was to identify, to analyze and to test some factors that affected on the training quality of the faculty of Accounting - Finance and Bank at Tay Do University.

2. The second objective was to recommend solutions to improve the training quality of the faculty of Accounting - Finance and Bank at Tay Do University.

Keywords: Tay Do University, training quality, students, Accounting and Finance

1. INTRODUCTION

Vietnam's training quality has the wider scale and network institution, meets the more useful for learning needs of society. Besides, the quality of training at all levels and training levels have changed. Moreover, the level of knowledge, ability to access new knowledge' students is enhanced. The majority of students always set their ambitious, career, independent spirit by themselves and the majority of them had jobs. The training quality of science and technology has been improved. In addition, the training quality surveys are important in ascertaining whether colleges and universities are fulfilling their mission. It is well known that the most important product of educational institutions is qualified graduates. However, everything is not completely good. Going on with strengths of the quality on training, it also still has many weaknesses, problems and it is the hot topic for today. Combined with the practical requirements of the teaching job, the researchers had chosen the title: The solutions enhancing the training quality of the Faculty of Accounting - Finance and Bank at Tay Do University in the process of integration and development as a paper for applying in educational administration.

2. LITERATURE REVIEW

Training quality: the various researchers have shared their findings regarding students' views and concerns about quality and regarding the use of students to measure the quality of services provided. As Gold (2001) argues, students should be considered as primary customers and educational institutions should focus their efforts on improving

student-centered education. Students should be assessed as the product of the institution (Emery et al., 2001).

Programs: It expanded to contain some amount of energetic participation by the participants, involving them in actions that directly linked with the planned objectives of the program. However, a fully on-the-job location, in contrast, is one where the worker is actually performing the tasks for which he/she has been hired, and the emphasis is on the gaining of definite skills in the original situation. Within these two contrasting approaches, different methods and techniques are used. The training program: Significant long-term training activity that as opposed to a training project comprises of a series of courses, and usually has a flexible time and cost budget.

Facilities or Equipment: Kirkpatrick and Kirkpatrick (2006, p.3) indicated that in planning and implementing an effective training program, factors to be considered include the need for selecting the appropriate facilities, and selecting and preparing audiovisual aids. Indeed, training equipment, as part of the training process inputs, plays a critical role (Cooper, 1994). Kirkpatrick and Kirkpatrick (2006) affirmed that audiovisual aids are widely used in training programs. The

audiovisual aid has double goals: to help the trainers to communicate with their audience; and to hold the trainees' interest and entertain them in addition to developing a positive climate for participants' learning.

Lecturer: It has no specific meaning unless related to a specific function and/or object. However, lecturer Quality is a perceptual, conditional and somewhat subjective attribute, the degree, skills, attitude, and method of teaching...

Faculty support: The concept of service quality linked to the concepts of perception and expectations. Service quality perceived by the customers is the result of comparing the expectations about the service they are going to receive and their perceptions of the companies' actions.

Science research: Application of scientific method to the investigation of relationships among natural phenomenon, or to solve a medical or technical problem. It help students the development of intellectual skills and knowledge that will equip graduates to contribute to society through productive and satisfying engineering careers as innovators, decision makers and leaders in the global economy.

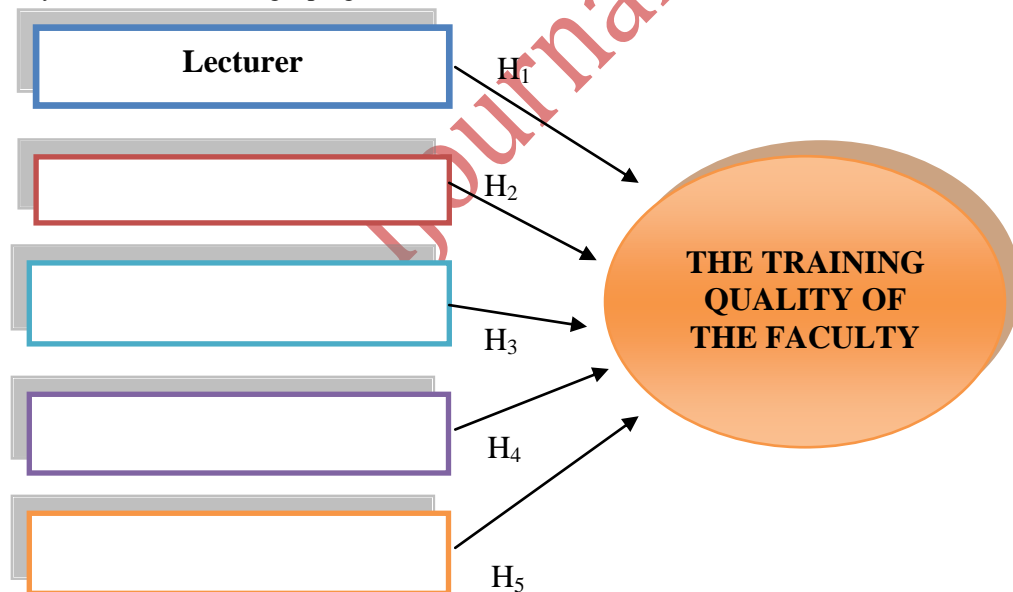


Figure 1: Research model for the training quality of the faculty of Accounting - Finance and Bank at Tay Do University

Figure 1 showed that there are five factors affecting the training quality of the faculty of Accounting - Finance and Bank at Tay Do University.

Hypothesis

H₁: There is a positive relationship between Lecturer and the training quality of the faculty of Accounting - Finance and Bank at

Tay Do University.
H₂: There is a positive relationship between Facilities and the training quality of the faculty of Accounting - Finance and Bank at Tay Do University.
H₃: There is a positive relationship between Programs and the training quality of the faculty of

Accounting - Finance and Bank at Tay Do University.

H₄: There is a positive relationship between Faculty Support and the training quality of the faculty of Accounting - Finance and Bank at Tay Do University.

H₅: There is a positive relationship between Science research and the training quality of the faculty of Accounting - Finance and Bank at Tay Do University.

3. METHODS OF RESEARCH

This study was conducted at the faculty of Accounting - Finance and Bank at Tay Do University, Can Tho city, Vietnam. The research subjects are current students of the faculty of Accounting - Finance and Bank at Tay Do University. The process for the research consisted of the steps following:

4. RESEARCH RESULTS

Descriptive Statistics for the training quality of the faculty of Accounting - Finance and Bank at Tay Do University

Table 1. Descriptive Statistics for the training quality of the faculty of Accounting - Finance and Bank at Tay Do University

Code	Lecturer (L)	N	Mean	S.E
L1:	The lecturers of the faculty of Accounting - Finance and Bank at Tay Do University are teaching new methodology.	475	3.32	.041
L2:	The Lecturers of the faculty of Accounting - Finance and Bank at Tay Do University are applying practical experience in lessons.	475	3.31	.041
L3:	The Lecturers of the faculty of Accounting - Finance and Bank at Tay Do University were enthusiasm when communicating with students.	475	3.27	.045
L4:	The Lecturers of the faculty of Accounting - Finance and Bank at Tay Do University were cheerfulness when teaching the lessons.	475	3.23	.043
L5	The Lecturers of the faculty of Accounting - Finance and Bank at Tay Do University were politeness when communicating with students.	475	3.53	.043
L6:	The Lecturers of the faculty of Accounting - Finance and Bank at Tay Do University supplied many books for reading and researching.	475	3.16	.043
Code	Facilities (F)	N	Mean	S.E
F1:	The equipment of the faculty of Accounting - Finance and Bank at Tay Do University such as room, tables were suitable for the needs of learning.	475	3.69	.059
F2:	The equipment of the faculty of Accounting - Finance and Bank at Tay Do University such as projector, computer, and micro were suitable for the needs of teaching.	475	3.59	.055
F3:	The books of the faculty of Accounting - Finance and Bank at Tay Do University were very good for teaching and science researching.	475	3.40	.061
F4:	The internet systems of the faculty of Accounting - Finance and Bank at Tay Do University were very good for teaching and science researching.	475	3.57	.056
Code	Programs (P)	N	Mean	S.E

P1:	The training program of the faculty of Accounting - Finance and Bank at Tay Do University announced for all students before learning.	475	3.24	.050
P2:	The faculty of Accounting - Finance and Bank at Tay Do University supplying necessary information of the program for students	475	3.22	.056
P3:	The faculty of Accounting - Finance and Bank at Tay Do University was interested in changing the training program for enterprise demand and social need.	475	3.16	.047
P4:	The faculty of Accounting - Finance and Bank at Tay Do University was supplying information technology for training program.	475	3.47	.058
Code	Faculty Support (S)	N	Mean	S.E
S1:	The staff behavior of the faculty of Accounting - Finance and Bank at Tay Do University and service quality is useful for students.	475	3.34	.046
S2:	The faculty of Accounting - Finance and Bank at Tay Do University supply services for studying, researching, sporting is useful when you study	475	3.32	.046
S3:	The staff of the faculty of Accounting - Finance and Bank at Tay Do University solved the problem for students more quickly and comfortable for students.	475	3.35	.043
S4:	The staff of the faculty of Accounting - Finance and Bank at Tay Do University helps your studying more quickly and takes care of you.	475	3.06	.043
Code	Science Research (R)	N	Mean	S.E
R1:	Science research activities of the faculty of Accounting - Finance and Bank at Tay Do University helps students to study more effectively.	475	3.41	.060
R2:	Science research activities of the faculty of Accounting - Finance and Bank at Tay Do University helps students to be more confident in presentation and oral.	475	2.93	.039
R3:	Science research activities of the faculty of Accounting - Finance and Bank at Tay Do University helps students to research more effectively and applied knowledge.	475	2.80	.066
Code	The training quality of the Faculty (TQ)	N	Mean	S.E
TQ1:	Student satisfied with the learning environment, facility and training program at the faculty of Accounting - Finance and Bank at Tay Do University.	475	3.33	.030
TQ2:	Student satisfied with the lecturer quality, club and teaching methods at the faculty of Accounting - Finance and Bank at Tay Do University.	475	3.29	.034
TQ3:	Student will introduce your friends to choose the faculty of Accounting - Finance and Bank at Tay Do University to study.	475	3.41	.031

(Source: The researcher's collecting data and SPSS)

Table 1 showed that there were 500 students but 475 students processed and 25 students missed who to be interviewed and answered nearly 24 questions. And Mean was around 3; standard error (S.E) was around 0.030.

Exploratory Factor Analysis (EFA) factors affecting the training quality of the faculty of Accounting - Finance and Bank at Tay Do University

Test KMO and Bartlett shows two tests that indicate the suitability of your data for structure detection. The Kaiser-Meyer-Olkin Measure of Sampling Adequacy is a statistic that indicates the proportion of variance in your variables that might be caused by underlying factors. Reliability test: offer mainly Cronbach's alpha methods to show how well the measurements in a set of variables are well correlate with each other. $KMO > 0.6$.

Table 2. KMO and Bartlett's Test for factors affecting the training quality of the faculty of Accounting - Finance and Bank at Tay Do University

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.	.783
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Bartlett's Test of Sphericity	Approx. Chi-Square	7881.627
	df	210
	Sig.	.000

(Source: The researcher's collecting data and SPSS)

Table 2 showed that Kaiser-Meyer-Olkin Measure of Sampling Adequacy was statistically significant and high data reliability (KMO = 0.783 > 0.6). This result was very good for data analysis. The results showed that Cumulative percent was statistically significant and high data reliability was 70.930 % (> 60 %). The results of KMO analysis used. Structure Matrix for the factors of the training quality of the faculty of Accounting - Finance and Bank at Tay Do University had 5 Components following:

Component 1 was Lecturer (X1). "L" includes L1, L2, L3, L4, L5 and L6.

Component 2 was Facilities (X2). "F" includes F1, F2, F3 and F4.

Component 3 was Programs (X3); "P" includes P1, P2, P3 and P4.

Component 4 was Faculty support (X4); "S" includes S1, S2, S3 and S4.

Component 5 was Science research (X5); "R" includes R1, R2, R3 and R4.

All five most influential factors related to the training quality of the faculty of Accounting - Finance and Bank at Tay Do University with significance level of 5 %. All variables surveyed Corrected Item-Total Correlation greater than 0.3 and Cronbach's Alpha if Item Deleted greater than 0.6.

Regression analysis for the training quality of the faculty of Accounting - Finance and Bank at Tay Do University

Table 3. Regression Model Summary analysis about the training quality of the faculty of Accounting - Finance and Bank at Tay Do University

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.810	.655	.652	.59011512	1.716

a. Predictors: (Constant), X5, X4, X2, X1, X3

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	310.677	5	62.135	178.429	.000
	Residual	163.323	469	.348		
	Total	474.000	474			

a. Dependent Variable: Y

b. Predictors: (Constant), X5, X4, X2, X1, X3

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	-1.256E-016	.027		.000	1.000		
X1	.388	.032	.388	11.978	.000	.700	1.428
X2	.432	.028	.432	15.546	.000	.952	1.051
X3	.138	.028	.138	4.880	.000	.924	1.082
X4	.150	.032	.150	4.616	.000	.697	1.434
X5	.409	.028	.409	14.644	.000	.943	1.061

a. Dependent Variable: Y: the training quality of the faculty of Accounting - Finance and Bank

(Source: The researcher's collecting data and SPSS)

Table 3 showed that Adjusted R Square was statistically significant and high data reliability. In addition, Adjusted R Square reached 65.2 %. The results showed that all t value > 2 was statistically significant and high data reliability. Besides, the regression coefficients were positive. This showed that the effects of independent

variables in the same direction with the training quality of the faculty of Accounting - Finance and Bank at Tay Do University.

5. CONCLUSIONS AND RECOMMENDATIONS

Conclusions:

All five most influential factors related to the training quality of the faculty of Accounting - Finance and Bank at Tay Do University with significance level of 5 %. This result confirmed what found in the Training programs that was the less important factor to the training quality of the faculty of Accounting - Finance and Bank at Tay Do University. The results from data analysis revealed that respondents consider the following factors as the most influential factors:

1. Facilities; standardized coefficients of Beta is 0.432.
2. Science research; standardized coefficients of Beta is 0.409.
3. Lecturer; standardized coefficients of Beta is 0.388.
4. Faculty Support; standardized coefficients of Beta is 0.150.
5. Programs; standardized coefficients of Beta is 0.138.

The result of this research revealed that all factors discussed have an impact to the training quality. Overall result is positive means those factors are important for training managers to emphasize so that the training conducted is effective. It is also provides an answer to top management to ensure all factors are well taken care so that suitable actions plan can be taken to improve the effectiveness of the training.

Recommendations:

Recommendation 1: Facilities

The faculty of Accounting - Finance and Bank at Tay Do University should continue to improve the facilities following: (1) Continue to improve the facilities of the studying for students in order to help students study more easily. Continue to invest many books, textbooks, journals, newspapers, internet, wifi that was good environment for teaching as well as researching science. (2) Continue to update its facilities for researching, teaching and transferring technology to enterprises. This was good condition for improving the training quality.

Recommendation 2: Science Research

The faculty of Accounting - Finance and Bank at Tay Do University should continue to improve the actions following: (continue to improve the conferences, workshops and seminars relating research methods, behavior culture, soft skills, presentation skill... This helped students improve the science research methods. (2) Continue to improve relationship between students and the supervisors. This helps the students choose the correct majors or methods for the studying. The Faculty has planned an outcome of successful and grateful cooperative and coordinated efforts among academicians, students, experts and researchers who greatly contributed to spur students' incentives for more engagement to academic life and studying.

Recommendation 3: Lecturer

The faculty of Accounting - Finance and Bank at Tay Do University should continue to improve the Lecturer quality following: (1) Continue to train teachers in order to improve teaching quality. Each lecturer should use many different methods for teaching students. The Faculty lecturers continued to improve the knowledge that helped students understand the lessons easier. (2) The Faculty continues to improve lecturers' science research that reflects current and future social demand, especially enterprises' demand. Besides, the Faculty should continue to train many skills in order to help students have a good position in the future.

Recommendation 4: Faculty Support

The faculty of Accounting - Finance and Bank at Tay Do University should continue to improve the support for students following: (1) The Faculty should continue to train staffs that have necessary skills for relationship with students. (2), the Faculty staffs should continue to improve behavior to students when they request. Students understanding how they learn and making choices about behaviors that help them learn best. No good up skilling teachers without up skilling students in how to affect their own learning and that of others positively.

Recommendation 5: Programs

The faculty of Accounting - Finance and Bank at Tay Do University should continue to improve training program following: (1) The Faculty should improve training program quality of students. (2) The Faculty should continue to improve training programs that reflect current and future social demand, especially enterprises demand. Besides, the program should continue to have many skills in order to help students have a good job in the future.

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