



Research Article

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Factors Affecting the Awareness of Accounting Ethics of Accounting Students at Universities in Da Nang city, Vietnam

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Abstract

The purpose of this study is to evaluate the factors affecting the perception of professional ethics of accounting students at universities in Da Nang City, Vietnam. Through the use of the mixed research method, the authors found that there are 3 factors that affect the perception of professional ethics of the accounting students, respectively: the law of the industry. Education program and Personalization. Through this study results to propose solutions to raise awareness about the professional ethics of accounting students at universities in Da Nang city.

Keywords: awareness, professional ethics, students, Da Nang

1. Introduction

Currently, Vietnam's economy is developing more and more, integrating more and more deeply into the world economy. Many businesses have been established, the number of investors has increased many times; At the same time, the demand for checks and controls to improve business performance and the need to use financial information of many different subjects in the economy is increasing. Accordingly, accounting was born and developed stronger and stronger to meet those needs.

However, in the current economy, apart from professional skills, improving professional skills is also increasingly focused. In each business, the professional skills of accountants are even more important, but the perception of occupational skills is hardly paid attention, and students majoring in accounting are almost just try to improve the expertise, knowledge and profession. In the accounting training universities, in general, the curriculum framework does not have any specific subjects on teaching professional ethics to learners, the occupational skills have not been focused, the standards of recognition. Most of the career knowledge is lecturers integrated with specialized knowledge.

Occupational awareness is expressed through personal understanding of the value of a certain profession (that they are interested in) in society and the society's requirements for that profession. More specifically, individuals become aware of the careers they are interested in. is strongly correlated with individual characteristics, including demographics - sex, age, height, weight, interests, strengths, knowledge, accumulated skills (O'brien & Fassinger, 1993; Rainey & Borders, 1997); including the influence of family members (Feldt et al., 2005). Almost all students choose a career to study from their personal interests (suitable ability, easy to find a job, low benchmarks, high salary, promotion opportunities, working in urban areas...). The degree of impact these factors have on students with different disciplines will vary depending on the student, academic ability, family background and social environment.

Occupational awareness is the process by which people recognize and learn about the profession they are interested in, the process of learning and learning about a specific profession has identified, thereby understanding the importance of the profession. study and determine the professional position of the individual in the future. Luecht et al. (1990) said that as one of the very early studies assessing the occupational awareness level of students in different majors, associated with 18 current performance factors. Jain et al (2013) applied and developed the multidirectional scale to measure the perception of university students about service quality in India; The analysis confirmed that the following factors were related to their perceived level of the quality of the service sector, including curriculum, academic aids, school affiliation. and business, extracurricular activities.

First, to mention the Enron company was founded in 1985 in Houston, Texas. Enron is one of the world's leading electricity companies, natural gas, paper, pulp and communications company employs 22,000 thousand people. Enron lost his own reputation for accounting fraud in 2001, on allegations that the company's debts were concealed and profits were defrauded over \$ 1 billion. Accounting scandals not only stop at American companies but also in Japan - a country with strict laws - has also had the biggest accounting fraud in the calendar. history of Japan. That is Kanebo Enterprise - A giant Japanese textile and cosmetics enterprise founded in 1887. In 2003, a major accounting fraud was disclosed with accusations of inflating profits of more than 2 billion. USD for 5 years. There are many accounting scandals that are increasingly being exposed ... In Vietnam, fraud in accounting is also a very sensitive issue. Many reasons are given to justify the above problem. In particular, many researchers have views on the professional ethical awareness of students majoring in accounting that has a strong influence on the professional ethics after going to work. Therefore, this study aims to identify the factors affecting the perception of professional ethics of students majoring in accounting.

2. Theoretical Framework

Some relevant studies have shown many factors affecting the perception of professional ethics in general and professional ethics in particular accounting. Nikoomaram et al (2013) researched a study on the impact of factors on the ethical decision-making of accounting, is described with factors such as: gender, age, education level, work experience. Research results have shown that perceptions of accounting professional ethics are not affected by factors of gender and work experience; The factors of age and education level have an impact on the professional ethics decision of accounting. Akman & Has (2014) conducted a study on the ethics of accountants in Turkey to explore the influence of factors influencing the perception of professional ethics of accountants in Turkey. Research model includes factors: Working environment, personal ethics, and management style of the company are factors that affect the professional ethics of accountants. Hermawan & Kokthunarina (2019) explained to analyze factors related to ethical influence accountant. Ethical perceptions are intended to help research identify many factors that can influence students' perceptions, as they can affect their future attitudes and behavior in the workplace. Research models include: perceptions of fraud, income management, environmental impact of environmental education and socio-cultural influences. Costa et al (2016) researched on factors affecting professional ethics of accounting profession. The purpose

of this study is to test the ethical awareness of accounting students and analyze the effects of certain personal factors (gender, age, work experience and attendance at ethics courses.) can influence their ethical decision-making process. The impact of factors on accounting ethics: gender has no obvious effect, ethics course has no effect; only factors of age and work experience affect accounting ethics. In addition, Feil et al (2017) conducted that a study to analyze the factors affecting professional ethics with accounting students. This study aims to evaluate the factors affecting the professional ethics perception of accounting students considering the related variables. The sample represents 455 students at a university in the southern region of Brazil. Data were analyzed with the non-parametric Spearman, Kruskal-Wallis assay. The research model shows that factors affecting the perception of professional ethics include: the attitude of perceiving professional ethics, the education of ethics, knowledge about the society. The results show that students studying finance-accounting, academically mature and those who have studied ethics have personal factors towards attitudes that make sense.

In Vietnam, there are also many works related to the factors affecting perceptions of professional ethics, Tram & Xuan (2015) showed that the factors the influence has 3 factors that affect the professional ethics of the employees, including: personal ethics, the organization's policy on ethical behavior and the awareness of the ethical behavior of colleagues. In addition, there are 4 factors affecting the formation of the new workforce awareness about professional ethics. Finally, there is a difference in the perception of professional ethics among different groups of respondents in their professional fields, organizational types and work experience. Accordingly, the cognitive formation of seven factors: the upbringing of the family, sex, the school's education, industry activities, behavior conduct, government regulation on industry legislation, organizational sanctions for unethical conduct, institutional recognition or commendation for morality. Trang et al (2014) conducted with two purposes: systematize the theory of professional ethics to provide readers with an overview of professional ethics and assess students' perceptions. The country's future workforce in terms of professional ethics. The research results have synthesized the views and definitions of professional ethics and identified six factors that affect professional ethics including: company ethics, personal ethics, professional standards. profession, practice capacity, socio-cultural knowledge, State laws and regulations. Of these six factors, competency (Beikzad et al., 2012) and corporate ethics. Valentine and Fleischman, 2008 measured quantitatively, so this study followed excess scale to evaluate students' perceptions of professional ethics. The results showed that students' awareness of professional ethics is at a relatively high level, and there is a difference in the perception of technical students and economics students about professional ethics.

3. Research Methods

After synthesizing the answers of experts about the factors in the preliminary scale. The results of qualitative expert survey showed a high rate of agreement (over 95%) on 4/4 groups of factors. At the same time, experts have not added any new groups of factors. After collecting information from students and experts in Da Nang City about factors affecting perceptions of professional ethics, with model research on overview of related research situation. To factors affecting the perception of professional ethics of the accounting students, we propose an analytical framework with 4 common factors affecting the perception of professional ethics of the accounting students in Danang University with the following factors:

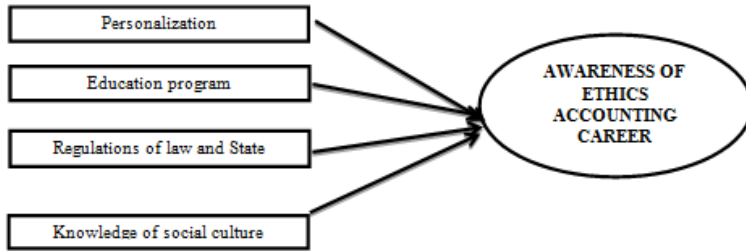


Figure 1: Proposed research model

Source: author compiled

Table 1: Summary of factors in the proposed research model

Factors	Factor explanation	Research
Personalization (YTCN)	Personal honesty affects perceptions of professional ethics	(Beikzad et al., 2012); Trang et al (2014); Feil et al (2017)
	Your style and lifestyle affect your perceived professional ethics	
	Academic capacity affects perceptions of professional ethics	
	Age affects perceptions of professional ethics	
Education program CTDT	Specialized subjects influence perceptions of professional ethics	Hermawan & Kokthunarina (2019); Tram & Xuan (2015); Feil et al (2017); (Valentine and Fleischman, 2008)
	The specificity of the discipline influences perceptions of professional ethics	
	There are supplementary subjects to help students become aware of professional ethics	
	Lecturers impart knowledge related to professional ethics.	
	The school invites businesses to participate in seminars on professional ethics	
Regulations of law and State QDPL	The promulgated professional ethics standards influence perceptions of professional ethics	Trang et al (2014); Tram & Xuan (2015); Feil et al (2017)
	The penalty regulations affect perceptions of professional ethics	
	Specific regulations on professional activities affect perceptions of professional ethics	
	An individual's understanding of the industry regulations influences perceptions of professional ethics	
Knowledge of social culture KTXH	Culture influences perceptions of professional ethics	Feil et al (2017);Hermawan & Kokthunarina (2019); Tram & Xuan (2015)
	The behavior and behavior of those around you influence perceptions of professional ethics	
	The living environment affects perceptions of professional ethics	
	Social media influences perceptions of professional ethics	
Awareness of ethics Accounting career	Personal attributes that affect the ethical awareness of students	(Beikzad et al., 2012); Trang et al (2014); Feil et al (2017); Tram & Xuan (2015); Feil et al (2017)
	Good training program will help to realize the professional ethics of students	
	Legislation affecting student awareness of professional ethics of students	
	Understanding the social and economic impact on ethical awareness of students in Accounting	

Source: author compiled

Based on the research objectives, the survey and the research model of the proposed factors affecting the perception of professional ethics of the university students in Da Nang city, on the basis of The background theory presented above, the research hypotheses are determined as follows:

Hypothesis H1: Personal factors have a positive influence on the perception of professional ethics of university students in Da Nang city.

Hypothesis H2: The training program has a positive influence on the perception of professional ethics of university students in Da Nang city.

Hypothesis H3: State regulations and the law of the profession have a positive impact on the perception of professional ethics of university students in Da Nang city.

Hypothesis H4: Cultural and social knowledge has a positive impact on the perception of professional ethics of university students in Da Nang city.

4. Results

On the basis of influencing factors discovered in the research period, the survey questionnaire was deployed to the survey subjects identified in the form directly to students at the universities in Da Nang city. Based on 300 surveys distributed, there are 300 valid tables, we have collected, synthesized and processed data on SPSS 20.0 software for descriptive statistics.

About gender:

Doing a survey of 300 students on the status of occupational ethics awareness, 9 students are male (accounting for 3%) and 291 students are female (accounting for 97%).

About the course:

Out of 300 students surveyed, there are 10 students enrolled in course 2 (accounting for 3.3%); 199 students enrolled in course 3 (accounting for 66.3%); and 91 students enrolled in course 4 (accounting for 30.3%). In which, students in course 3 account for the most proportion

Regarding the orientation:

Out of 300 students surveyed, there are 297 students oriented towards accounting profession (accounting for 99%), and the rest of students oriented to other careers (accounting for 1%). In which, students are oriented towards accounting profession accounting for the most proportion.

Table 2. Results of reliability analysis and factor analysis

No		Group variables	Number of observation variables	Cronbach's Alpha
1	YTCN	Personalization	4	0.839
2	CTDT	Education program	5	0.800
3	QDPL	Regulations of law and State	5	0.795
4	KTXH	Knowledge of social culture	4	0.896
5	NTDD	Awareness of ethics Accounting career	4	0.912

Source: Analysis results from SPSS 22.0 software

Through the analysis of Cronbach's Alpha test for the scales. Synthesis of the scales are qualified Analyzing factors of discovery.

Table 3. Verification of method suitability and collected data (KMO and Bartlett's Test)

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.886
Bartlett's Test of Sphericity	Approx. Chi-Square	2495.871
	df	136
	Sig.	.000

Source: Analysis results from SPSS 22.0 software

Table 4: Test the explanatory level of the observed variables for the factors

Total Variance Explained									
Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	6.483	38.133	38.133	6.483	38.133	38.133	3.125	18.380	18.380
2	2.047	12.039	50.172	2.047	12.039	50.172	2.804	16.496	34.875
3	1.428	8.401	58.573	1.428	8.401	58.573	2.791	16.416	51.291
4	1.265	7.442	66.015	1.265	7.442	66.015	2.503	14.723	66.015
5	.856	5.033	71.048						
6	.753	4.428	75.476						
7	.570	3.350	78.826						
8	.538	3.165	81.991						
9	.495	2.913	84.905						
10	.458	2.693	87.598						
11	.406	2.385	89.983						
12	.365	2.146	92.129						
13	.321	1.890	94.019						
14	.296	1.744	95.763						
15	.285	1.676	97.439						
16	.259	1.522	98.961						
17	.177	1.039	100.000						

Extraction Method: Principal Component Analysis.

Source: Analysis results from SPSS 22.0 software

KMO coefficient = 0.7886, satisfying the following condition: $0.5 < KMO < 1$, discovery factor analysis is suitable for actual data.

5. Test the correlation of observed variables in a representative measure

Barlett test has Sig = 0.00 < 0.05, which means that the representative factors and observed variables are linearly correlated.

Eigenvalues = 1.265 ≥ 1 and extracted 4 factors with the best summary meaning

Total extracted variance = 66.015 $\geq 50\%$ shows that EFA model is suitable. Thus, the 4 factors are extracted from 66.015% of the observed variation.

6. Results of the EFA

Using the varimax method of the factors. Results of the factor rotation times are shown in the appendix.

Table 5: Rotated Component Matrix^a

Rotated Component Matrix ^a				
	Component			
	1	2	3	4
KTXH ₂	.893			
KTXH ₃	.872			
KTXH ₁	.789			
KTXH ₄	.771			
CTDT ₅		.809		
CTDT ₃		.742		
CTDT ₄		.663		
CTDT ₂		.655		
CTDT ₁		.537		
YTCN ₃			.781	
YTCN ₁			.771	
YTCN ₂			.764	
YTCN ₄			.710	
QDPL ₂				.819
QDPL ₃				.749
QDPL ₁				.717
QDPL ₄				.680
Extraction Method: Principal Component Analysis. Rotation Method: Varimax with Kaiser Normalization. a. Rotation converged in 5 iterations.				

Source: Analysis results from SPSS 22.0 software

The factors that really influence buying decisions are shown through a linear regression equation:

$$NTDD = B_0 + B_1YTCN + B_2CTDT + B_3QDPL + B_4KTXH$$

In which: B₀, B₁, B₂, B₃, B₄: Regression coefficient of each factor respectively

Pearson correlation analysis

Table 6: Test Pearson's correlation

Correlations		QDPL	YTCN	CTDT	KTXH	NTDD
QDPL	Pearson Correlation	1	.492**	.451**	.293**	.479**
	Sig. (2-tailed)		.000	.000	.000	.000
	N	300	300	300	300	300
YTCN	Pearson Correlation	.492**	1	.511**	.432**	.780**
	Sig. (2-tailed)	.000		.000	.000	.000
	N	300	300	300	300	300
CTDT	Pearson Correlation	.451**	.511**	1	.477**	.513**
	Sig. (2-tailed)	.000	.000		.000	.000
	N	300	300	300	300	300
KTXH	Pearson Correlation	.293**	.432**	.477**	1	.415**
	Sig. (2-tailed)	.000	.000	.000		.000
	N	300	300	300	300	300
NTDD	Pearson Correlation	.479**	.780**	.513**	.415**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	300	300	300	300	300

** Correlation is significant at the 0.01 level (2-tailed).

Source: Analysis results from SPSS 22.0 software

Based on the results of the analysis table, the correlation coefficient between 4 independent variables has Sig less than 0.05, so it is possible to conclude that the independent variables and the dependent variable have a linear relationship with each other. The correlation between NTDD and VHW had the strongest correlation with the coefficient $r = 0.780$, the NTDD between and the social economy had the weakest correlation with the coefficient $r = 0.415$. Pearson correlation coefficients of the variables are less than 0.8, so there is no multicollinearity phenomenon. Verifying the suitability of the model:

Table 7. Explanation level of the model

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.796 ^a	.634	.629	.35615	1.812

a. Predictors: (Constant), KTXH, QDCNN, AHCTDT, YTCN
b. Dependent Variable: NTVDD

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.	
1	Regression	64.768	4	16.192	127.654	.000 ^b
	Residual	37.419	295	.127		
	Total	102.187	299			

a. Dependent Variable: NTVDD
b. Predictors: (Constant), KTXH, QDCNN, AHCTDT, YTCN

Source: Analysis results from SPSS 22.0 software

The adjusted R square value equal to 0.629 shows that the independent variable put into the regression affects 62.9% of the change of the dependent variable, the remaining 37.1% is due to the non-model variables and random errors.

Sig 0.00 < 0.005 thus, the multiple linear regression model is suitable for the data set and can be used.

Table 8a. Results of multivariate regression

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	.368	.183		2.008	.046		
QDPL	.082	.038	.090	2.139	.033	.704	1.421
YTCN	.639	.044	.656	14.635	.000	.618	1.618
CTDT	.127	.050	.114	2.535	.012	.618	1.617
KTXH	.048	.039	.051	1.225	.222	.724	1.381

a. Dependent Variable: NTDD

Source: Analysis results from SPSS 22.0 software

The results in the analysis table of Coefficients 3 variables YTCN, AHCTDT, QDCNN have Sig < 0.05 and the socio-economic variable has Sig > 0.05, so it is excluded from the model because the weight of these variables is not statistically significant.

VIF coefficient is < 2, so no multicollinearity occurs.

Table 8b. Results of multivariate regression (2nd regression analysis)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	.423	.178		2.377	.018		
QDPL	.083	.038	.091	2.157	.032	.704	1.420
YTCN	.651	.043	.668	15.319	.000	.653	1.531
CTDT	.147	.048	.131	3.076	.002	.687	1.456

a. Dependent Variable: NTDD

Source: Analysis results from SPSS 22.0 software

Based on the above table, we see that the significance level of the variables is less than 0.05, so we can confirm the significant variables in the research model.

Normalized regression equation:

$$NTDD = 0.704QDPL + 0.653YTCN + 0.687CTDT$$

It means that personal factors have the greatest impact on students' perception of professional ethics, followed by the impact of the influencing factors of the training program. On the other hand, the regression analysis results show that the coefficients are all positive, showing that they both affect the perception of professional ethics of students.

7. Discussion

With the WTO accession in the past few years and the recent joining the AEC, Vietnam is facing many challenges ahead, of which, the great challenge of professionalism and practice of highly qualified personnel in The accounting and auditing fields cannot be taken lightly and there should be solutions to remove them quickly to meet the requirements of the development and deep integration of our economy in the current period. Obviously, improving the quality of accounting training and tertiary auditing to create high-quality human resources is an urgent requirement of our economy in the current period because it is always considered. high-class services, positively contributing to economic growth, creating an equally competitive business environment. However, in order to do this, in addition to the efforts of each training institution, mainly universities and colleges, it is necessary to have strong participation and effective synergy among schools, between the school and the state management agencies in training, accounting and auditing as well as with professional organizations and associations in setting appropriate output standards, renewing the curriculum content according to towards internationalization and development of the contingent of highly qualified lecturers.

7.1 About personal factors:

For students:

Personal factors of professional ethics are the values that each individual aims to create social standards. Therefore, these are also the values that each individual will try to create for themselves. First of all, each student himself, while still sitting in the school chair, needs to respect his or her own cultivation because ethics has only been formed on the basis of self-consciousness and cultivation of each student. It requires students to self-train through practical activities, learning, to see their own good, good as well as bad and bad to overcome and perfect themselves. .

Each student should have a sense of self-awareness, absorb issues related to personal ethics. Having good learning spirit and practicing good morality. Moral self-cultivation is an important way to help each individual quickly progress and mature.

Students must proactively make decisions about attitudes, actions and take responsibility for themselves instead of receiving regular guidance and support from the family. Students will acquire and accumulate specialized knowledge, while at the same time expanding their opportunities, creating and promoting their intellectual potentials, living a new, more active life, and establishing relationships. socialize, participate in the process of socialization. Actively participate in extracurricular activities, practical sessions of the faculty or school

For schools:

The school needs to add some basic principles of ethics in student behavior and the form of handling violations against students at different levels. Initially, it is possible to conduct a sociological survey to get ideas from both students and faculty to come up with a set of rules that are both appropriate, flexible and have the most positive effect.

The school should further promote the role of the Youth Union and the Association in ethical education for students, to further promote their active initiative, especially in organizing many practice activities. With a rich and diversified form, it attracts many students to participate in order to make them more accessible to the policies of the Party and State, participate in activities and communal organizations. associations create personal bonds with the community.

7.2 About the impact of the training program

For students:

During the learning process, it is necessary to improve knowledge as well as understanding of Accounting Law. Regularly monitor and update the latest regulations and standards of the Accounting Law.

Must have certain understanding of the law, especially the understanding and the ability to comply and explain legal regulations on economic and finance. Besides, it is necessary to have skills, sensitivity and creativity in business handling, especially the ability to handle economic and financial operations in a dynamic and integrated economy. Accountants need to regularly maintain, update, supplement knowledge and improve their qualifications to perform proficiently in professional skills in accordance with the actual requirements of the audit in a legal and progressive environment. technical science and regularly updating the Accounting Law to ensure the work is done in the most accurate way.

In addition to specialized knowledge, each accountancy student needs to supplement their English ability to be able to read and understand foreign documents and to communicate in English while working in international environments. Foreign language ability is a plus point for the Accounting students in particular and other majors in general.

For school:

Innovating content and teaching methods. Boldly coordinate and strengthen cooperation with ACCA, CPA, CIMA ... to renovate training curriculum. Renovating the content of the training program so that learners through this program will have knowledge that is both modern and practical, applicable, and capable of both research and professional skills. suitable for work.

The school needs to design in the training program specialized content specific to the legal environment and operating environment in Vietnam so that learners can perform professional work competently. after graduation.

Increasing the application of teamwork methods to perform case exercises given by trainers has a very important effect on improving the quality of training. Focusing on increasing discussion time in class through topics requested by lecturers in the direction of expanding subject content through access to domestic and international publications so that learners can update their knowledge and improve their knowledge. High modernity and academicity in the subject content.

Universities need to coordinate and approve professional associations such as Vietnamese Auditors and Auditors (VAA), Vietnam Association of Certified Public Accountants (VACPA) Chief Accountant Club, ... to create a broad and deep relationship with different types of businesses In the

economy, on the one hand, it helps learners have easy access to real jobs in enterprises in order to practice their career skills before graduation, on the other hand, creating this relationship will help the school regularly hears from businesses - key employers - requirements for the quality of training products provided as well as the appropriateness of the training program to meet quality requirements. is in place.

Improve the capacity of the faculty. The teaching staff are not only people with good ethical qualities but also those with extensive professional knowledge, constantly updating so that their knowledge is always renewed and modern. understand the practical situation of professional activities, in addition to the academic properties, there must be deep practicality in the teaching content.

Increase extracurricular activities to develop careers for students. . The school should strengthen inviting audit experts from state audit agencies, auditing firms to discuss thematic with students; Exchange between the Professional Association, the audit firms with students is held regularly every year. The contact with audit experts helps students get better orientation about their future careers, have an earlier and better preparation for their careers, have better access to accounting and auditing jobs in the future.

7.3 Regarding the regulations of the State and the Law on the profession

For students:

Actively participate in learning to improve the level of political reasoning, foster more knowledge about professional law. Students need to be aware of the importance and role of State and Law regulations for their career activities in the future.

Must have passion and the spirit of studying seriously. However, in addition to passion for a profession related to law, it is necessary to have a serious spirit of learning, with a clear set of learning goals.

To better understand the State regulations and the law on the profession, it is necessary to build a scientific method for themselves. To have an effective method of learning, each individual needs time to research, learn, and then draw effective learning experiences for themselves.

It takes time to research more other references such as: Magazines, monographs or legal information sites on the Internet. Doing this well will help us to have a deeper understanding of the issues of State regulation and the Law on industry.

For schools:

Raise awareness and sense of responsibility of the subjects on law education for students. School administrators need to be aware that the purpose of legal education for students is to provide basic theories about the State and law, specialized law and legal relations in the field of training schools. The school should have an appropriate strategy and mechanism for each lecturer, staff member, and student to have a correct view of the legal subjects, to overcome the situation of underestimation.

To improve the organization and arrange full-time legal education officials, creating conditions for lecturers to improve the quality of law teaching. Along with the recruitment and training, the school should have a reasonable remuneration policy for the faculty, financial mechanism for lecturers to participate in guiding students to the field, encouraging French lecturers. Law participate in scientific research and innovate methods, strengthen the sense of responsibility to propagate and disseminate law to students and the community.

Renovate the curriculum of law subjects. For law subjects, besides providing legal reasoning, the practice method should be interested in and applied by law teachers. This method will help students apply the legal knowledge they have learned in everyday situations to form and develop behaviors in accordance with legal standards.

Complete the system of textbooks and documents for legal education. Schools need to build a list of basic equipment and documents serving legal education activities in order to guide the compilation, distribution and purchase of documents and equipment in the next school year, and

strengthen compile and distribute legal education materials for each specific subject.

8. Conclusion

This study has identified 3 factors affecting the perception of professional ethics of students in the accounting profession at universities in Da Nang. In the near future, the author wants to do research with a wider sample size; build a more diverse model and examine more factors influencing students' perceptions of professional ethics

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