

FACTORS AFFECTING THE INTENTION TO CHOOSE A JOB IN THE BIG 4 CORPORATIONS OF STUDENTS MAJORING IN ACCOUNTING - AUDITING AT ECONOMICS UNIVERSITIES IN HANOI

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Abstract: *Recently, the need to find high-quality human resources from Big 4 companies and the number of CVs from students majoring in accounting and auditing applying to these companies has been increasing. So, what factors affect the intention of Accounting - Auditing students to choose a job at Big 4 corporations? To answer this question, we used both qualitative and quantitative research methods. The research results show that four factors have a positive impact on the intention of Accounting - Auditing students at economics universities in the Hanoi area to choose a job at Big 4 companies. These factors are remuneration policy, job opportunities, interpersonal influences, and working environment.*

• Keywords: *intention to choose a job, Big 4, accounting-auditing students.*

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1. Introduction

In the context of the strong development of the accounting-auditing field, the need to find high-quality talent is becoming more urgent than ever. Large companies belonging to the Big 4 system not only need personnel with extensive professional knowledge but also individuals with the ability to apply flexibility and creativity in solving complex market challenges. This poses a strict requirement for recruiting personnel in the Accounting - Auditing industry in Vietnam.

An undeniable part of this is the attraction of Big 4 companies to students majoring in Accounting - Auditing at economics universities. Every year, the number of CVs sent to the Big 4 during each official recruitment period (Fresh Graduate period and Internship period) reaches 1,000 - 3,000 applications.

So, in addition to factors such as a professional working environment, income level, and career development highlights for employees in the Big 4, what factors affect the intention of Accounting - Auditing students at economics universities in the Hanoi area to choose a job at these corporations?

With increasingly fierce competition in the labor market, understanding the factors that influence students' career choice intentions might help

Big 4 corporations set up their human resources policies and provide favorable working conditions, thereby attracting and retaining talented personnel. Additionally, students majoring in Accounting - Auditing can shape their learning schedule to secure a position in the Big 4.

Around the world, studies by Ali Uyar et al. (2011), Ibrahim Umar et al. (2011), Penelope L. et al. (2012), Arie Pratama (2017), and Ethel Ndidiamaka Abe and Vitallis Chikoko (2020) have surveyed students majoring in Accounting - Auditing about their intention to choose a job. Research by Ali Uyar et al. (2011) and Ethel Ndidiamaka Abe and Vitallis Chikoko (2020) both pointed out that "Interpersonal" and "Intrapersonal" factors are the most influential when students choose their career path. The same result was found in Arie Pratama's (2017) research, which highlighted that "Interpersonal" factors have the strongest influence.

In Vietnam, up to now, there have not been many quantitative studies testing the factors that affect the job choice intentions of students majoring in Accounting and Auditing when making career decisions. The study "Factors affecting the intention to choose a job at global auditing partnerships - A review of related literature" by Nguyen Thi Thuy et al. (2023) proposed a research model related to the intention to choose a job at

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global auditing corporations. However, the authors only proposed that there are five factors that influence the intention to choose a job: (1) Working environment and development opportunities; (2) Brand and organizational reputation; (3) Income level and preferential policies; (4) Family, friends, and colleagues; (5) Elements of professional skills. The influence of these factors has not been tested. Therefore, we decided to continue developing this research to test the influence of factors affecting the intention to choose a job among Accounting - Auditing students at economics universities in Hanoi.

Thus, we conducted this study to find out why and what important factors affect the intention to choose a job at Big 4 corporations among Accounting - Auditing students. From there, we propose solutions to improve the competitiveness of Accounting - Auditing students in finding jobs at multinational auditing firms.

This study not only brings insight into students' psychology and perspectives on choosing their careers but also contributes to optimizing the Human Resources strategies of auditing firms, thereby helping them build quality workforces and sustainable development teams in today's turbulent era.

This article is structured as follows: The first part is the introduction; the second is an overview of previous related studies, on that basis, a model is proposed to research factors affecting the intention to choose a job at the Big 4. The third part is the research method; the fourth part is the research results; the final part is the conclusion and proposed future research directions.

2. Literature review

Currently, there have been several previous research projects on students' choice of workplace worldwide, typically:

- The study *"Factors affecting students' Career Choice in Accounting: The Case of a Turkish University"* by Ali Uyar and colleagues (2011) on factors affecting the choice of accounting career of Faith University students, in Turkey with a research model consisting of 6 independent variables: (1) Internal factors with 3 scales: Personal abilities, Mathematical ability, Interest Have interest in this field (Have interest in this field); (2) External factors; (3) Family influenced; (4) Job opportunities; (5) Level of earnings a career offers; (6) The social

status provided by the career. Research results show that two independent variables have a positive impact on the dependent variable: (1) Family influence; (2) Expectations of high earnings, the social status offered by the chosen career, and the influence of friends, and relatives).

- Research *"The factors that affect Accountants' decision to seek careers with Big 4 versus Non-Big4 Accounting firms"* by Penelope L. et al., (2012). The article presents research results on factors affecting the decision to choose a job at Big 4 or Non-Big 4 corporations based on 2 experiments with 413 samples (experiment 1: 151 samples, experiment 2: 262 samples) of all employees at Big 4 and Non-Big in Belgium. The research has proposed 3 independent variables that have a positive impact on the dependent variable, including (1) Attitudinal beliefs, (2) Subjective norms, and (3) Awareness Perceived behavioral control affects the decision to choose a job at Big 4 or Non Big 4.

- The study *"Factors Influencing Students' Career Choice in Accounting: The Case of Yobe State University (Ibrahim Umar 2014)"* has shown that the factors affecting the choice of accounting major of Yobe State students have 2 factors: Main factors: (1) Parental influence, personal interests and other factors such as peer group and relatives; (2) Future prospects, prestige and better salary associated with the accounting profession (Future prospects, prestige and better salary associated with the accounting profession) have a direct or indirect influence on the decision to pursue the accounting profession.

- Research *"Why do Accounting Students choose a career in Accountancy? An Exploratory Study in Bandung City, West Java, Indonesia (Arie Pratama, 2017)"*. The article is the answer to the reasons why students majoring in accounting choose accounting jobs, the research was conducted in the city of Bandung in West Java, Indonesia. The article proposes a model including 6 observed variables, however, the survey results have shown that only intrinsic factors have a significant influence on students' career decisions ("only intrinsic factors have" a significant effect on students' career decisions").

- The study *"Exploring the factors that influence the career decisions of STEM students at a university in South Africa"* (Ethel Ndidiamaka Abe, Vitalis Chikoko, 2020) researched career choice decisions

made in the area at a University in South Africa. The article has shown that 3 main factors determine a student's career: (1) Interpersonal influences; (2) Intrapersonal influences; and (3) Career outcomes expectations.

- The study *"Factor Affecting Intention in Accounting Study Program Students Choosing the Public Accountant Profession"* (Rosalina et al. 2020) was conducted to indicate factors affecting students' intention to study accounting. The results of the study showed that expectations related to finances and income have a strong impact on students' career choices.

- The study *"The Factors Affecting the Job Choice Intention of Students after Graduation in the Context of COVID-19: International Business Student at the Industrial University of Ho Chi Minh City"* (Nguyen Bich Phuong Duy et al. 2022) collected research data from a senior student majoring in international business at Ho Chi Minh City University of Industry to come up with the result that there are 6 main factors: (1) Family Support; (2) Financial expectation; (3) Self-concept; (4) Social support; (5) Internship experiences; (6) Academic achievement affects career choice after graduation in the context of Covid-19.

- The study *"Factors affecting the intention to choose a job at Global Auditing Corporation- A review of related literature"* (Nguyen Thi Thuy, et al., 2023) proposed a research model including 5 observed variables (1) Working environment and development opportunities; (2) Brand and reputation of the organization; (3) Income level and preferential policies; (4) Family, friends and colleagues; (5) Elements of professional skills affect the intention of accounting students to choose a job at global auditing corporations.

In Vietnam, there have also been many research groups asking questions about students' intention to choose a workplace, typically:

- Huynh Truong Huy and La Nguyen Thuy Dung, (2011) researched the area of Can Tho University students to determine the degree of workplace acceptance of students. The results of the survey show that there are 5 observed variables: (1) Employment environment; (2) Family factors; (3) Personal factors; (4) Professional knowledge; and (5) Professional skills have a strong impact on the dependent variable "Factors affecting the decision to choose a place to work"

- Nguyen Huu Anh, and Nguyen Ha Linh, (2014) show the results that there are 3 main factors: (1) Attitude; (2) Subjective standards; (3) Behavioral awareness has a positive impact on students' intention to work at Big 4. In addition, there are 2 observed variables: (1) Gender; (2) Specialization hurts the dependent variable "Level of acceptance of working for Big 4"

- Nguyen Thi Thu Huyen et al., (2019) based on the action theory model For TPB purposes, the author proposes a research model including 5 observed variables: (1) Family orientation; (2) Expected income; (3) Job opportunities; (4) Living environment; (5) Love for the homeland. The results show that these 5 observed variables have an impact on the dependent variable "Intention to choose to return home to work".

- Hoang Thu Hien (2022) found that there are 8 influencing factors: (1) Job opportunities; (2) Expected income; (3) Working environment; (4) Living expenses; (5) Remuneration policy; (6) Career development opportunities; (7) Family influence; (8) Family support has a positive impact on the dependent variable: "Factors influencing the decision to choose a workplace".

Research overview shows similarities between studies in the world and in Vietnam on factors affecting students' intention to choose jobs. Specifically, research around the world shows that there are 6 factors including *Influence from surrounding relationships (family, friends, relatives), expectations about income level and preferential policies, internal factors (personal opinions, interests), academic achievements, internship experience, and corporate reputation influence the intention to choose a workplace.* Meanwhile, studies in Vietnam suggest that *job opportunities, family influence, expected income level, remuneration policies, working environment, and career development opportunities* are factors. *directly affects students' intention to choose a job.* However, there has been no official research showing the factors that affect the intention to choose a job at the Big 4 of students majoring in Accounting and Control from economics universities in the Hanoi area.

3. Research hypothesis and model

3.1. Research hypothesis

Remuneration policies of Big 4 corporations have always provided employees and candidates

with a “dream” working environment, according to the theory of Light (1979) and Alleman (1998)- a group of disadvantageous factors that create low opportunity costs that make workers tend to choose to become self-employed, including unfavorable factors in the labor market such as poverty, unemployment, discrimination, over-urbanization, high-income levels, etc. Low income in the market, while the policies offered by the Big 4 can completely minimize the risks, and create low opportunity costs for workers; More specifically, the Big 4 are large corporations that have special remuneration policies for pregnant women so that after maternity leave, they can still return to work, regain their position, and continue to contribute to the corporation (Martin Kornberger et al., 2021).

H1: Remuneration policy positively affects the intention to choose a job at Big4 corporations of students majoring in accounting - auditing at economics universities in Hanoi.

Job opportunities at Big 4 Corporations are always open to talented people with extensive professional knowledge, typically with the promotion period of Big 4 every two years, this motivates employees in the group. According to the theory of Light (1979) and Alleman (1998) - Advantageous factors create high opportunity costs when workers themselves have high levels of education and skills - this is true at Big 4 corporations. This is considered a favorable environment for students after graduation to continue to improve their educational or professional qualifications while working (Huynh Truong Huy, La Nguyen Thuy Dung, 2011). Therefore, we proposed the second hypothesis:

H2: Job opportunities positively affect the intention to choose a job at Big4 corporations of students majoring in accounting - auditing at economics universities in Hanoi

Interpersonal influences are one of the factors that influence students’ decision to choose a job. According to Mark Granovetter (1992) - social relations for the career development of individuals, because the effects of external relations allow job seekers to gather better information about job availability and features. The research of Nguyen Huu Anh and Nguyen Ha Linh (2014) also confirmed that the decision to choose Big 4 or Non-Big 4 is influenced by social factors such as

professors, classmates, and family members. So, we proposed the third hypothesis:

H3: Interpersonal influences positively affect the intention to choose a job at Big4 corporations of students majoring in accounting - auditing at economics universities in Hanoi.

Working environments that have high competition such as Big 4 corporations have both positive and negative relationships with employees and candidates (Arie Pratama 2017). A highly competitive working environment will help employees create motivation for new employees and candidates to constantly improve their skills, professional knowledge, and experience, and a highly competitive environment such as Big 4 corporations also easily puts employees under pressure.

H4: Working environment positively affects the intention to choose a job at Big4 corporations of students majoring in accounting - auditing at economics universities in Hanoi

Intrapersonal Influences: according to research. Studies by Huynh Truong Huy and colleagues (2012); Ethel Ndidiamaka Abe et al., (2020) suggest that “Intrapersonal Influences” are key. These studies found that graduates who understand their strengths, desires, and personality are better equipped to choose a company that aligns with their personal development, self-confidence, and values. Therefore, the next research hypotheses are proposed as follows:

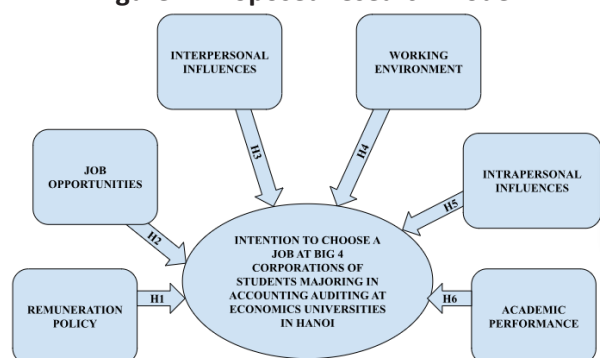
H5: Intrapersonal influences positively affect the intention to choose a job at Big4 corporations of students majoring in accounting - auditing at economics universities in Hanoi

Academic performances: Although various studies explore the factors influencing students’ career choices, there is only one Vietnamese study by Nguyen Bich Phuong Duy et al., (2022) that mentioned the impact of “Academic Performance” on students’ intentions to work at Big 4 firms. However, the results of this research show that “Academic Performance” has a weak impact on affecting career choice. Therefore, the last research hypothesis is proposed as follows:

H6: Academic performance positively affects the intention to choose a job at Big4 corporations of students majoring in accounting - auditing at economics universities in Hanoi.

3.2. Research Model

Figure 1: Proposed research model



$$INTENT = \beta_0 + \beta_1 * PO + \beta_2 * JOB + \beta_3 * INTER + \beta_4 * WORK + \beta_5 * INTRA + \beta_6 * ACA + \alpha$$

In there:

+ Dependent variable: INTENT - Intention to choose a job at Big 4

+ Independent variables: PO - Remuneration Policy; JOB - Job Opportunities; INTER - Interpersonal Influences; WORK - Working environment; INTRA - Intrapersonal Influences; ACA - Academic Performance

+ β_0 : Constant

+ $\beta_1, \beta_2, \beta_3, \beta_4, \beta_5, \beta_6$: Regression coefficients

+ α : Error of the model

To find the factors that influence the intention to choose a job at the Big 4, the research team combined qualitative and quantitative research methods to find results suitable to the topic, as well as find out the desire of students majoring in Accounting and Auditing when looking for jobs.

We used quantitative methods through questionnaire surveys to collect information to test hypotheses. We referred to previous related research articles and developed questions according to the hypothesis of setting up the questionnaire. The questionnaire includes 30 questions and uses a 5-level Likert scale (except questions about the respondent's personal information). To ensure correct and consistent understanding of the questions in the questionnaire, the research team conducted a pilot survey on 10 Audit staff at Big 4 who graduated with a bachelor's degree in Accounting and Auditing. Convenience sampling and snowball sampling were used in the group's study. The selected subjects are students majoring in Accounting at universities majoring in Economics in Hanoi city. The number of ballots sent was 480

(1 ballot per student), we received 268 valid ballots (55.83%).

4. Research results

We assess the scale's reliability by calculating Cronbach's Alpha for 6 independent variables and 1 dependent variable. Then, we eliminate garbage before analyzing EFA to avoid garbage because the garbage can create artificial factors when analyzing EFA (Churchill, 1979).

4.1. Cronbach's Alpha

Cronbach's alpha coefficients reach high-reliability values (see Table 1), and Corrected Item-Total Correlation > 0.3 (after eliminating weak variables). Therefore, the variable scale in the model meets the standard and ensures reliability. This proves that all 24 scales ensure reliability, and are included in the EFA exploratory factor analysis.

Table 1: Results of cronbach's alpha

Factor	Number of initial variables	Cronbach's Alpha reliability
Interpersonal Influences (INTER)	4	0.876
Intrapersonal Influences (INTRA)	4	0.864
Remuneration Policy (PO)	5	0.941
Working Environment (WORK)	4	0.871
Jobs Opportunities (JOB)	4	0.916
Academic Performance (ACA)	5	0.935
Factors affecting the intention to choose a job at Big4 (INTENT)	4	0.883

Source: Results of data processing by the authors through SPSS

4.2. Exploratory factor analysis

* Analysis with independent variables

In terms of data suitability, factor analysis results show that the KMO value index = 0.871, satisfying the condition > 0.5. Besides, the result of Bartlett's test is 5120.203 with a significance level of Sig. = 0.000, < 0.05. Regarding the quality of the model, 6 factors explain 77.484% of the data variation (satisfactory), Eigenvalues of all factors are >1, factor loading coefficients are >0.5 and no variables are loading on two factors with factor loadings close to each other. From there, it was concluded that all the data included in the factor analysis were suitable, the EFA model with 6 factors was appropriate and most of the variation in the data, and the factors were identified. independent and clear.

* Analysis with dependent variable

KMO coefficient = 0.812 > 0.5, Barlett's test result is 582.064 with a Sig level of significance. = 0.000 < 0.05. Checking the model quality, 4 observed variables are divided into 1 group, Eigenvalues =

$2,971 > 1$, total variance extracted = $74,264\% > 50\%$, factor loading coefficients of all observed variables are > 0.5 , and no observed variables were eliminated. From there, it is concluded that all data are suitable for factor analysis. The EFA model with 1 factor is appropriate and explains 74.264% of the variation in the data. This factor includes 4 observed variables INTENT1, INTENT2, INTENT3, INTENT4, and the scale used for subsequent analysis. is valid.

Conclusion: As stated above, the EFA analysis results show that the 6 research factors after processing all meet the standards and still retain the old naming rules. This will be the basis for explaining the results of the new model for future research, as well as an important finding to build the conclusion of the research topic.

4.3. Correlations

The results of correlation analysis show that the INTENT variable has a positive correlation with the variables INTER, PO, WORK, and JOB (Because they all have positive values, all greater than 0.1 are 0.349; 0.617; 0.453; 0.419, respectively, and price Pearson correlation values are all less than 0.05). In other words, there exist positive and significant relationships between factors and intention to work at Big4 corporations.

Table 4: Results of correlation coefficient analysis

Independent variables	Dependent variable	Pearson Correlation
INTER	INTENT	0.349
PO	INTENT	0.617
WORK	INTENT	0.453
JOB	INTENT	0.419

Source: Results of data processing by the authors through SPSS

4.4. Regression analysis

* *Test the model's suitability (R Square, Anova).*

The result of the R-squared index (Table 5: Multiple regression analysis) is $0.461 = 46,1\%$. Thus, the independent variables included in the regression analysis (INTER, PO, WORK, and JOB) explain $46,1\%$ of the change in the dependent variable (INTENT), leaving $53,9\%$ due to variables outside the model and random errors.

Table 5: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.679 ^a	.461	.453	54.413	1.649

a. Predictors: (Constant), JOB, Inter, PO, WORK

b. Dependent Variable: INTENT

Source: Results of data processing by the authors through SPSS

The results of the ANOVA analysis of variance (Table 6: ANOVA) show that the value $F = 56.242$ has a significance level (sig.) = $0.000 < 0.05$, so the regression model is meaningful, and the results performed on the sample can be generalized to the entire population overall.

Table 6: ANOVA

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	66.609	4	16.652	56.242	.000b
Residual	77.870	263	296		
Total	144.479	267			

a. Dependent Variable: INTENT

b. Predictors: (Constant), JOB, Inter, PO, WORK

Source: Results of data processing by the authors through SPSS

* *Check for multicollinearity and regression coefficients (Coefficients)*

The results of testing the phenomenon of multicollinearity and regression coefficients show that: The VIF coefficients of the independent variables are all less than 10, so there is no multicollinearity occurring; And all variables have an impact on the dependent variable due to Sig. The t-test of each independent variable is less than 0.05.

Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	.872	.255		3.417	.001		
INTER	.128	.044	0.141	2.922	.004	.877	1.140
PO	.395	.044	0.465	8.904	.000	.752	1.330
WORK	.134	.058	0.130	2.321	.021	.657	1.523
JOB	.143	.049	0.158	2.939	.004	.713	1.403

a. Dependent Variable: INTENT

From the table above, we can derive the standardized regression equation as:

$$INTENT = 0.456*PO + 0.158*JOB + 0.141*INTER + 0.130*WORK + a$$

Therefore, the level of influence factors to the intention to choose a job at the Big 4 of students majoring in Accounting and Auditing are arranged in order: PO, INTER, WORK, and INTRA, respectively.

5. Conclusion and recommendation

5.1. Conclusion

Based on job choice theory, social network theory, and behavioral theory, along with inheriting previous research results, the research team has proposed a research model consisting of 6 independent variables including (1) Remuneration

policy; (2) Job opportunities; (3) Interpersonal influences; (4) Working environment; (5) Intrapersonal influences; (6) Academic performance are factors that affect the intention to choose a job at Big 4 companies of students majoring in Accounting and Auditing at economics universities in Hanoi City.

Quantitative research results show that there are only 4 factors (1) Remuneration policy; (2) Job opportunities; (3) Interpersonal influences; (4) working environment has a positive impact on the intention to choose a job at Big4 of Accounting-Auditing students at economics universities in Hanoi city.

The results of the study contribute to helping employers better listen and understand the factors that affect students' intention to choose a job, thereby adjusting the recruitment process accordingly. Besides, it also helps the school advise students on the route to choosing a workplace and appropriate application methods. Most importantly, they help students understand and equip them with professional skills, majors, and soft skills, to choose the right development path that is suitable for them.

5.2. Recommendation and limitation

Based on the conclusion of the research that there are 4 main factors affecting the intention to choose a job of students majoring in Accounting at Big4, the research team proposes recommendations targeting 3 main subjects: students majoring in the Accounting and Auditing industry, employers, and school.

(1) *For students:* When choosing a place to work, students need to pay attention to the company's salary and benefits, salary and bonus policies, insurance, and number of days off, ...these are important information when looking for a job. In addition, students need to learn more about career development opportunities, training programs, job development orientation, working environment, professionalism, and working culture of the company. Students should consult their families, teachers, friends, and colleagues during the job selection process because these people can influence future choice decisions.

(2) *For employers:* Improving the quality of recruitment and ensuring a transparent, fair, and professional recruitment process is the deciding factor in the quality of that recruitment process. Big 4 needs to provide clear information about

regulations related to salary and bonus policies, promotion paths, responsibilities, and rights of employees when working at the company. Collaborating with schools or professional organizations to organize seminars and share work experiences to help students better understand the working environment, development opportunities, as well as the company's culture, will help employers get closer to a quality workforce.

(3) *School:* The school is not the main object in the job selection process, however, for students and employers to find each other, the school plays a very important role in connecting these two groups through talk shows. In addition, schools should support students in the process of applying to the Big 4 by organizing skills training and career counseling programs.

Besides the positive results that the study achieved, there are still some limitations that need to be overcome in upcoming studies such as a larger sample size to improve representative and objective. Not only targeting students and interns but also targeting those who are already working and have experience with the Big 4 to see the difference between those who are still in school and those who have worked.

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