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Final-Year Auditing Students' Intentions to take the Vietnamese Auditor Certification Examination: A Qualitative Study

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Abstract

The transition from university to employment requires auditing students to consider professional qualifications in relation to their future careers. This study explores how final-year auditing students interpret their intentions to take the Vietnamese auditor certification examination, distinguishing the perceived value of the certificate from commitment to taking the examination and plans for doing so. Data were collected through semi-structured interviews with 20 students recruited through convenience sampling and screened against study inclusion criteria. Theory-informed thematic analysis used the theory of planned behavior as an interpretive framework. Participants' accounts were organized into four themes: career-related value; social support; resources and capacity to prepare; and understanding of examination eligibility and timing. Contrasting accounts indicated that valuing the certificate did not necessarily make taking the examination a priority. Conversely, an intention could persist despite uncertainty about timing or resources. These findings clarify the distinction between evaluation, intention, and planning, while providing a basis for career guidance tailored to students' career goals and individual circumstances. This study does not establish causal relationships or predict actual examination participation.

Keywords: Career orientation, examination intention, final-year auditing students, thematic analysis, Vietnamese auditor certificate.

Introduction

As the accounting and auditing professions place increasing emphasis on professional competence and requirements for practice, the Vietnamese auditor certificate (CPA Vietnam) has become a career goal of interest to auditing students. For final-year students, examination intentions develop during the transition from university to employment, when they begin to consider their career direction, their ability to meet professional requirements, and the resources needed for professional development. In particular, because first-time entry to the CPA Vietnam examination is subject to requirements concerning academic qualifications, practical work experience, and other relevant conditions, final-year students may intend to take the examination at a future date rather than immediately after graduation.

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Previous research on accounting education and professional qualifications has examined students' intentions to pursue certified public accountant designations and other professional qualifications, situating these choices within multiple aspects of career development (Owusu et al., 2018; Schoenfeld et al., 2017; Wen et al., 2015). However, valuing a qualification, wishing to hold it, and intending to take a specific examination are not equivalent. A student may recognize the career value of CPA Vietnam without prioritizing the examination. Conversely, a student may express a relatively clear intention to take the examination without having decided when to do so or secured all the resources needed to implement a plan. Examining examination intentions therefore requires attention not only to how students evaluate CPA Vietnam but also to how they interpret, maintain, and specify their intentions within particular career and personal circumstances.

In Vietnam, Nguyễn et al. (2022) investigated intentions to take the examinations for accountant and auditor certificates among students and individuals working in accounting and auditing in Can Tho. Their study demonstrates that intentions to pursue professional qualifications have already received attention in the Vietnamese context. Nevertheless, further exploration is needed of how final-year auditing students themselves interpret their intentions to take the CPA Vietnam examination in relation to career orientation, support from those around them, personal resources, and the conditions that must be met before examination entry. A qualitative approach can examine intention as a process that participants describe as developing and changing through educational experiences, work-related experiences, and personal considerations, rather than representing it solely through levels of agreement with measurement items.

From this perspective, the present study explores how final-year auditing students form and interpret their intentions to take the CPA Vietnam examination as they prepare to enter employment. Drawing on the literature, the study focuses on four areas: (1) the career-related value of CPA Vietnam; (2) social support; (3) personal resources; and (4) understanding of examination eligibility. These areas guided exploration during the interviews and were examined against the specific content of the data.

Accordingly, this study asks: How do final-year auditing students form and interpret their intentions to take the CPA Vietnam examination while considering career-related value, social support, personal resources, and examination eligibility?

To address this question, this study uses semi-structured interviews and thematic analysis. Descriptions of the formation, maintenance, or adjustment of intentions are understood as participants' accounts and interpretations of their experiences, not as findings from observing changes in intention over time. This study's contribution is therefore limited to clarifying differences in how students interpret examination

goals and plans, rather than ranking influencing factors or estimating the proportion of students in the wider population who intend to take the examination.

Literature review

Previous research on intentions to pursue professional qualifications

Wen et al. (2015) examined Chinese accounting students' intentions to pursue the certified public accountant designation, providing a reference point for professional qualification intentions in another national context. Schoenfeld et al. (2017) used social cognitive career theory to examine the goal of obtaining the certified public accountant designation and reported positive associations of self-efficacy and outcome expectations with this goal. The social cognitive career theory employed in that study is distinct from the theory of planned behavior.

Owusu et al. (2018) examined intentions to pursue professional accountancy qualifications among 641 business students in Ghana. Their study population was broader than accounting or auditing students alone and encompassed choices among different qualifications. This study therefore supports attention to student characteristics and the particular qualification under consideration, but it does not directly establish that similar findings apply to the Vietnamese auditor examination.

Using data from 339 accounting students in Malaysia, Chi et al. (2022) reported statistically significant associations for capabilities, career opportunities, and perceived behavioral control, whereas the direct relationships of attitude and subjective norms with intention were not statistically significant in their model. These findings indicate the need for caution when interpreting the role of the social environment. Not all forms of support can be equated with subjective norms, nor can it be assumed that all studies report positive effects for these concepts.

In Vietnam, Nguyễn et al. (2022) surveyed 400 respondents, including students and individuals working in accounting and auditing in Can Tho. Using a questionnaire and quantitative analytical techniques, they reported relationships of examination regulations, career perspectives, and expectations with attitude, followed by relationships of attitude and university support with examination intention. Their study addressed both accountant and auditor certificates, whereas the present study focuses exclusively on the auditor certificate and final-year students.

The research gap is defined specifically as the need for a more detailed understanding of how final-year auditing students explain a future examination goal while considering career orientation, support, resources, and eligibility requirements.

Theory of planned behavior

According to Ajzen (1991), the TPB relates the intention to perform a behavior to three principal categories of perception: attitude toward the behavior, subjective norms, and perceived behavioral control. In the context of the CPA Vietnam examination, these concepts provide a

reference framework for considering how students evaluate taking the examination, perceive the expectations of significant others, and assess their ability to perform the behavior.

The analysis also distinguishes TPB concepts from objective conditions in the examination context. For example, a family's expectation that a student should obtain a qualification may be considered in relation to subjective norms, whereas advice from an internship supervisor or lecturer may be analyzed as informational and experience-based support. Similarly, students' perceptions that they have sufficient time, knowledge, or financial capacity relate to perceived behavioral control, while actual working hours, income, and experience requirements constitute objective contextual conditions. As Ajzen (2020) explains, perceived behavioral control is not identical to actual behavioral control.

Accordingly, this study distinguishes individual perceptions, objective conditions, and the ways in which individuals interpret those conditions. The legal requirement for work experience is not treated as a component of TPB. Rather, students' understanding of that requirement is examined as a perception that may shape how they specify the timing and sequence of their examination plans. Likewise, encouragement from family is not equated with the availability of actual financial resources. The four themes constitute an interpretive framework for this study, not newly validated constructs or variables used to estimate the magnitude of effects on intention.

Methodology

This study adopted a qualitative design using semi-structured interviews and theory-informed thematic analysis. It focused on final-year auditing students in the Vietnamese higher education context, with TPB used as an interpretive framework rather than a model for statistical hypothesis testing. Participants' accounts were not treated as longitudinal observations of changes in intention.

This study population comprised final-year students enrolled in auditing programs at higher education institutions in Vietnam. Four inclusion criteria were used to ensure that participants had experience relevant to the research question. First, participants were at least 18 years old. Second, they were in the final year of an auditing degree program or a program with an auditing specialization. Third, they had previously heard about, sought information on, or received information about CPA Vietnam. Fourth, they had thought about, wished to take, or considered taking the CPA Vietnam examination in the future, including cases in which no specific examination date had been identified. Having previously considered the examination did not require a current positive decision or a concrete examination plan. Students who had explored CPA Vietnam but did not currently prioritize it, or who were considering another qualification, could still provide contrasting cases. However, this criterion may limit the inclusion of students who were entirely unfamiliar with CPA Vietnam or

had never considered it, which must be taken into account when interpreting the scope of the findings.

Convenience sampling was used to approach students through classes, student networks, accounting and auditing groups, personal networks, and online channels. Screening questions confirmed year of study, degree field, and prior exposure to information about CPA Vietnam. A total of 20 students participated in interviews. Convenience recruitment combined with criterion-based screening does not ensure statistical representativeness or maximum sample diversity. Each interview lasts approximately 20 to 30 minutes. Data were collected through semi-structured interviews. This interview guide drew on previous research on intentions to pursue professional qualifications, career choice, and TPB, together with the regulatory context of CPA Vietnam. Questions addressed how students perceived the career value of CPA Vietnam, their interest in and commitment to taking the examination, the influence of family, lecturers, peers, and internship settings, and their considerations concerning knowledge, time, finances, and work experience. Personally identifying information was kept confidential, and the data were used only for research purposes. Before the interviews, participants were informed of the research objectives, the voluntary nature of participation, the arrangements for protecting confidentiality, and their right to stop participating at any time.

Interview data were analyzed using thematic analysis. The analytical process comprised five main steps: familiarization with the data, identification of initial codes, development of themes, review of themes, and interpretation of the findings in the report. First, transcripts were read repeatedly to identify recurring content, differences, and contrasting cases. Statements relevant to the research question were then coded by content, including the career value of CPA Vietnam, orientation toward an auditing career, social support, personal resources, understanding of examination eligibility, and anticipated timing. Codes with similar content were subsequently grouped into broader themes. The themes were reviewed to ensure consistency between the source data and their interpretation. Contradictory or differing cases were retained to clarify the circumstances in which participants described forming, maintaining, postponing, or adjusting their intentions. Finally, themes were interpreted in relation to the research question, TPB, and previous research on professional qualifications.

These five steps describe how the analytical activities were organized in this study; they do not reproduce Braun and Clarke's (2006) six-phase process. Because four areas had already guided the interviews, the analysis is described as theory-informed and examined against the content of the data. The themes are not presented as having emerged entirely independently of the initial focus. The four initial areas are distinguished from the specific meanings and contrasting cases reported in the findings.

This analysis indicates that final-year students interpreted their intentions to take the CPA Vietnam examination in relation to career orientation, social support, personal resources, and their understanding of examination eligibility. Drawing on the initial areas of inquiry and examination of interview content, four themes are presented to reflect prominent aspects of how students described forming, maintaining, and adjusting their examination intentions. These themes are interpretive and are not treated as independent factors or causal relationships.

The value of CPA Vietnam in relation to career orientation

For some participants, the value of CPA Vietnam was understood primarily in terms of its alignment with an intended auditing career. The certificate was regarded not simply as an additional achievement on a résumé but as part of a long-term career development plan. In these cases, examination intentions were often discussed alongside seeking suitable employment, following examination announcements, and planning to accumulate the required experience:

> *"I want to work in auditing in the long term, so I intend to take the CPA examination once I meet the requirements. I see it as a step in my career plan, rather than assuming that having the certificate will guarantee a pay increase."*

The value of CPA Vietnam was also interpreted through the need to consolidate professional knowledge. Internship experiences made participants aware of some limitations in applying their tax and finance knowledge. Preparation for CPA Vietnam was therefore viewed as an opportunity to organize and consolidate their knowledge alongside learning from practical work:

> *"During my internship, I realized that I still struggled to explain some tax and finance issues. I want preparing for CPA to help me organize and consolidate my knowledge, not just add a line to my résumé."*

However, positive evaluations of CPA Vietnam were not always accompanied by a clear intention to take the examination. When an auditing career was not the preferred direction, the certificate could still be regarded as valuable without being included in immediate action plans:

> *"I am leaning toward an in-house accounting role rather than external auditing. I still see value in CPA, but I do not currently consider taking the examination a priority."*

Thus, the perceived value of CPA Vietnam was interpreted differently depending on career orientation. The distinction concerned not only whether students considered the certificate valuable, but also the extent to which it was included in their career plans and expressed as a specific examination goal.

Social support through information, encouragement, and practical guidance

Social support appeared in several forms in the interview data, including family encouragement, guidance from experienced individuals,

insights from alumni and lecturers, and access to information through personal networks. Support with specific content, such as information about the examination or advice on preparation, was described as helping students develop a clearer understanding of the examination process:

> *"My internship supervisor advised me to take the CPA examination and showed me the Ministry of Finance's announcement. Once someone explained how to prepare, taking the examination seemed more achievable."*

In addition to receiving direct guidance, some participants learned from alumni's experiences or actively sought and checked information with lecturers and official sources. This suggests that social support was understood not only as encouragement but also as access to information and experience relevant to taking the examination. Nevertheless, family encouragement did not necessarily imply the formation of a clear examination intention.

One participant explained:

> *"My parents advised me to work toward another qualification because they were worried that a university degree alone would not be competitive enough. I understand their concern, but I am not yet sure that I want to pursue auditing, so I have not decided to take the CPA examination."*

Conversely, some participants actively sought information even when they did not know anyone who had taken the examination:

> *"I do not know anyone who has taken the CPA examination whom I can ask, but I can read the announcements and ask lecturers about anything I do not understand. I want to pursue auditing, so I still take the initiative in making my own plans."*

Social support in the data therefore ranged from encouragement and information provision to practical guidance. At the same time, encouragement must be distinguished from tangible support. Receiving encouragement did not mean that tuition fees, time, or other resources had been secured.

Examination intentions in relation to capability, time, and financial resources

A prominent feature of the data was that examination intentions were often accompanied by considerations of feasibility. Students considered not only whether they wanted to take the CPA Vietnam examination but also whether they could allocate time and money and prepare after graduation.

Regarding finances, some participants maintained an intention to take the examination but expected to need an income and savings before implementing their plans:

> *"I want to take the examination, but I cannot ask my family to cover all my expenses after graduation. I need to find a job and save first. The wish is already there, but my plan still depends on my income."*

Time was also considered in relation to employment after graduation:

> *"During the busy period of my internship, there were days when all I wanted to do after getting home was rest. I have not given up the intention to take the examination, but I am not sure I can maintain a regular study schedule when I first start working."*

In relation to capability, concerns about advanced topics or forgetting material after graduation reflected personal assessments of the capacity to prepare, rather than objectively measured academic ability. Some participants planned to begin by studying areas in which they felt less confident:

> *"My family cannot provide much support, but I still want to take the examination when I meet the requirements. I am starting by studying the areas in which I am less confident, and I plan to set aside some of my future income for preparation."*

Importantly, access to resources did not automatically mean that CPA Vietnam was a priority. When an auditing career was not clearly preferred, available resources were not necessarily directed toward an examination plan. Self-assessed capability, time, and finances were therefore considerations through which students assessed the feasibility of acting on their intentions, while remaining connected to each individual's career orientation.

Understanding examination eligibility, timing, and conditional plans

The regulatory context appeared in the data primarily through how students identified the relevant certificate, understood examination eligibility, and considered when their plans could be implemented. Some accounts indicated differences between initial perceptions and plans described after gaining a clearer understanding of practical experience requirements.

Before obtaining complete information, one participant had expected to be able to register for the examination immediately after completing university:

> *"I used to think that I could register for the CPA examination as soon as I finished university. I therefore planned to look for a preparation course after defending my thesis, but I had not looked into the experience requirement."*

Another excerpt expressed a continuing wish to take the examination while reconsidering its timing:

> *"Knowing that I need to accumulate work experience after graduation, I will adjust my planned examination date. I still want to take it, but for now I will prioritize finding suitable work and consolidating my knowledge."*

Other accounts concerned clarifying differences between CPA Vietnam, international qualifications, and requirements for professional practice; confirming existing understanding; or leaving examination timing

open in light of actual work circumstances and official announcements. These statements reflect participants' accounts of their understanding and anticipated plans, rather than measured evidence of the effectiveness of providing information.

Four themes indicate that intentions to take the CPA Vietnam examination were not expressed as a uniform state. The data distinguish evaluations of the certificate's value, a wish to take the examination, commitment to doing so, and the degree to which plans were specified. A student could value CPA Vietnam highly without deciding to take the examination. Conversely, a student with an intention to take it could leave the timing open because of considerations concerning time, finances, or experience requirements.

Discussion

Distinguishing certificate value, examination commitment, and plans

These findings indicate the need to distinguish evaluations of CPA Vietnam's value from commitment to taking its examination. Differences between participants intending to pursue a long-term auditing career and those preferring in-house accounting help explain why a positive evaluation of the certificate is insufficient to establish an examination intention. Conversely, treating a specified examination date or enrollment in a preparation course as a prerequisite for identifying intention would overlook participants who expressed commitment but remained dependent on future conditions. This distinction is consistent with separating evaluation of a behavior from intention within the theory of planned behavior (Ajzen, 1991), while adding a contextual interpretation to research on professional qualification goals and career orientation (Owusu et al., 2018; Schoenfeld et al., 2017). Nevertheless, the data do not establish a mandatory sequence of stages through which all students pass, nor do they demonstrate that more detailed plans necessarily indicate stronger or more stable intentions. Three analytical questions are proposed: how do students evaluate the certificate's value; what commitment do they express toward taking the examination; and how specifically are their plans formulated? These are three aspects to distinguish when interpreting the data, not three components of a newly validated intention construct. In particular, the certificate's perceived value is not incorporated into intention itself, thereby maintaining the conceptual distinction between evaluation, intention, and planning.

Social support, resources, and information about examination eligibility

Social support in the data included expectations, information, and preparation guidance. These are not interchangeable concepts: family advice could coexist with uncertainty about career direction, while students could actively seek information without knowing anyone who had taken the examination. Such cases do not establish that support is either a necessary or a sufficient condition for intention. Instead, they indicate the

importance of considering the content of support and how participants use it. Nguyễn et al. (2022) reported a relationship between university support and intention, whereas Chi et al. (2022) did not find a statistically significant direct relationship between subjective norms and intention in their model. These findings should not simply be treated as contradictory because their populations, conceptual constructs, and measurements differ. This study adds descriptions of distinctions among encouragement, informational guidance, and tangible support rather than providing an alternative test of earlier models. Similarly, difficulties involving time, finances, or perceived capability are presented as considerations in preparation, not as evidence of objectively measured abilities or resources. Understanding examination eligibility situates these accounts within the sequence of graduation, accumulation of work experience, and anticipated examination entry. However, the accounts do not establish that regulatory information caused changes in intention or that the plans described were implemented after the interviews.

Implications for education and career support

For educational institutions, career guidance on CPA Vietnam should combine information about the certificate's career value with specific guidance on the qualification concerned, examination eligibility, and the distinction between taking the examination, being awarded the certificate, and registering to practice. Information should be drawn from official sources and updated in line with current regulations. Sessions involving alumni or practicing auditors could also focus on experiences of balancing work, study, finances, and preparation. This approach can help students understand the sequence of practical steps without assuming that CPA Vietnam is appropriate for every career direction.

For audit firms and other employers, any policies supporting employees or interns in pursuing qualifications should clearly specify their scope and eligibility conditions, including financial assistance, study time, mentoring, or arrangements for verifying experience. Distinguishing encouragement from actual support policies gives students a basis for resource planning. Information about work experience should also be connected to the substance of the work performed and the examination requirements, rather than relying solely on elapsed employment time.

For students, examination planning should begin with clarifying career direction and qualification goals, followed by consideration of eligibility requirements, knowledge preparation, financial resources, and time. Anticipated timing may be adjusted in light of accumulated experience, post-graduation employment, and examination regulations. More importantly, the absence of a specified date or the fact that preparation has not yet begun should not be treated as evidence of an absence of examination intention. Career guidance and support should aim to provide accurate information and help individuals make informed decisions, rather than increase examination participation at any cost.

These implications are drawn primarily from the qualitative findings and are intended to inform the design of support activities. This study has not measured the effectiveness of career guidance programs, employer support policies, or changes in intention following the provision of information. Evaluating the actual effectiveness of such measures therefore requires independent data and an appropriate research design.

Limitations and future research

First, convenience sampling precludes statistical generalization to the wider population of auditing students. Requiring prior exposure to and consideration of CPA Vietnam may exclude the views of students who are entirely unfamiliar with or uninterested in the certificate. The transferability of the findings can only be assessed when the actual institutional settings, locations, and sample characteristics are clearly reported.

Second, the data comprise personal accounts of intentions, experiences, and anticipated plans, rather than observations of subsequent examination registration or participation. Responses may be influenced by the desire to present oneself in socially acceptable ways. Any teaching or assessment relationship between the researcher and the students needs to be disclosed, together with measures taken to limit its influence. Given the interview duration of approximately 20–30 minutes, the quality and depth of the discussions need to be demonstrated through the data rather than the number of participants alone.

Third, using four themes of inquiry from the outset helped focus the interviews but may also have directed attention toward anticipated explanations. Transparent reporting needs to show how unanticipated material and contradictory cases were handled. Where regulatory information was provided during interviews, its sequence and wording may have guided responses. Without corresponding data and procedures, the study should not be treated as an evaluation of the effects of providing information.

Finally, the anticipated time horizon for taking the examination may differ across students, while regulations and work circumstances may also change. Future research could broaden recruitment, conduct repeat interviews, or incorporate quantitative methods while specifying the target behavior and time frame. Such designs could clarify the stability of intention and its relationship with preparation, registration, and actual examination participation, rather than inferring these relationships directly from statements made at one point in time.

Conclusion

This study explored how final-year auditing students interpreted their intentions to take the Vietnamese auditor certification examination through four themes: career-related value, social support, personal resources, and understanding of examination eligibility. Contrasting cases indicate that a positive evaluation of the certificate does not necessarily

imply that taking the examination is a priority, whereas intention can persist even when timing or preparation conditions remain uncertain. Intention must also be distinguished from registration, actual examination participation, and authorization to practice. This study contributes a contextual interpretation that distinguishes evaluations of the certificate, commitment to taking the examination, and the specificity of plans. It does not propose a causal model or a newly validated measure of intention. The findings provide a reference point for career guidance based on accurate information and individual students' circumstances. Future research needs to examine intentions and behaviors over time to clarify when, and under what conditions, a plan is implemented in practice.

Conflict of Interest

The authors declare no conflict of interest.

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