

Development of Public University Accrediting Agencies in Vietnam

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Abstract: This article refers to the process of developing a system of higher education quality accreditation agencies throughout Vietnam. The focus of the article is on issues related to the independence of the accreditation agencies and of the independence of auditors in the overall higher education quality accrediting system operating in Vietnam. The article gives directions to strengthen the independence at the above two levels to ensure the quality and professionalism of the auditing and accreditation work performed for the universities to bring the quality of higher education in Vietnam to a new height.

Keywords: Accrediting institution, quality accreditation, Vietnam

1. Introduction

The business sector has universally recognized the importance of quality in their products and services for achieving and sustaining high competitiveness. The quality assurance in higher education has also been of a great attention across the world during the past few decades. However, over the past time, the higher education industry has been too slow to act accordingly (Natarajan, 2000). The major developments in quality control and assurance have taken place in the context of the manufacturing sector. However, these concepts have been made applicable to the service sector which includes also higher education industry where stakeholders are many and varied, so are perceptions and concepts of quality (Bikas, 1994). Quality of higher education is determined by the relevance (fitness of purpose) of its mission and objectives for the stakeholders and the extent to which the education institution or the study program fulfils the mission and objectives (fitness for purpose). The quality of an education institution or the study program is also judged by the extent to which it satisfies the minimum standard set for inputs, processes and outcomes of its (institution or program) functioning (Martin & Antony, 2006). A variety of quality assurance approaches have been implemented, including modern quality assurance (Botezatu et al., 2019), total quality management (TQM) (Hawi & Alzyadat, 2019), formative assessment (Adnan et al., 2019; Ngoc & Tien, 2021; Tien et al, 2021b; Tien et al, 2020c), and finally, the audit/accreditation (Evers et al., 2017).

Accreditation as the key quality assurance approach was officially established in Vietnam in 2003. By law, all Vietnamese higher education institutions and teaching programs must undergo accreditation procedure. As of the end of August 2019, 122 (out of 236) universities and 19 (among over 5000) programs were accredited (VEQMA, 2019a; VEQMA, 2019b). Obviously, the issues of quality control and quality assurance of Vietnamese higher education institutions in general and teaching programs in particular need to be significantly paid attention to. There are several research studies undertaken to investigate the implementation of quality assurance and accreditation for higher education institutions in Vietnam. However, observations of Vietnamese publications in international journals show that little research studies have been focused on Vietnamese context related specificity of development of higher education quality auditing and accrediting agencies for the boost of quality of education and efficiency of auditing process taking place in all higher education institutions in Vietnam. Of course, as a matter of fact, many publications on this issue have been seen in Vietnamese local scientific journals. Consequently, in order

to partly fill this research gap, this paper tries to convey to the international scientific audience the most updated knowledge about the development of the system of Vietnamese higher education quality auditing and accrediting agencies and how they evolve over time until today and in the future.

2. Theoretical Framework

a) Development of University Quality Auditing and Accrediting System

The essential point of quality auditing and accrediting system in developed countries is to emphasize the role of self-assessment within the higher education institutions' quality development as starting point for further external review and audit for the accreditation purpose. Internal quality department at higher education institutions has the role of initiating and maintaining the process of continual quality improvement, as well as designing internal processes for quality assurance. An important element here is that teaching staff and students are given enough leeway to shape the curricula in accordance with the constitutionally safeguarded principles of academic freedom. Teaching staff and students will also be granted some freedom in designing the improvement processes, so that they are motivated to strive for better quality in the long term. This will both support a decentralized understanding of quality development and allow greater autonomy, thus strengthening the sense of responsibility of the faculty staff of higher education institutions. In general, the process of quality audit and accreditation for higher education institutions starts from:

- a focused self-evaluation report in which vision and mission, goals and strategies are presented;
- a concise quality management handbook documenting the structures and processes of quality management that are used to pursue self-defined objectives within internal and external reference frameworks.

In coordination with higher education institutions undergoing an audit, the quality council of the external accrediting agency name the group of auditors that will report on the performance of the internal quality management system. This report shall also include details of any obligatory and optional fields of improvement in the quality and conclude by advising on the success or failure of the audit. The selected accreditation agencies will be given the role of consultants that may, if desired, provide with support in improving quality. External quality assurance has the task of examining the higher education institutions' internal processes of quality assurance and ensuring that they are, in fact, improving the quality. This will enable them to prove to prospective students, students, parents, employers, politicians and legislators that they are indeed fulfilling their duties and responsibilities to society. The higher education institutions' management and individual faculties and departments are responsible for presenting a self-evaluation report to the group of auditors that plausibly and credibly demonstrates the way their quality management works. The primary tool for assessment is the quality management handbook, which outlines and explains the required processes; documents how faculties and departments approach the design of the study programs and how both internal and external frames of reference are taken into account. However, it is not prescriptive, but allows freedom in the particular requirements of each subject and for innovative ideas. To assess the quality management handbook, interviews are carried out in the core areas and at the interface to faculties and departments. The auditors group may be appropriately expanded where needed by additional persons (representatives from different academic fields, professional bodies, labor market), depending on the structure and scale of the audited higher education institution. Additionally, the auditors will have experience in a variety of backgrounds, whereby experience in quality management is indispensable to carry out interviews, steer discussions, analyze the materials and guidelines to compile the audit report.

b) The Role of Auditor and Auditing Agency' Independence for Quality of Auditing Process

According to Arens and Loebbecke (1997), auditing is the process by which a competent, independent auditor accumulates evidences about quantifiable information related to a specific entity for the purpose of determining and reporting on the degree of correspondence between the quantifiable information and established criteria. The quality of auditing services is really essential to all relevant parties and even more important to service providers to bridge the gap between social expectations and both the ability and professional performance of the auditor. It means the need to ensure the reliability and quality of auditing services has largely focused on the auditors' independence. Auditor's independence can be affected by many factors due to the specific socio-economic, cultural, legal and institutional settings. Independent auditing is a very important cornerstone of the market based economy in which Vietnamese higher education institutions are so far functioning. Independent auditing increases the credibility of information, contributing to the healthy multilateral stakeholders' relations. Based on independent audit results, stakeholders obtain objective, accurate information on results of quality assessment of a given higher education institution as the basis for their personal judgements and decisions. In addition to the afore mentioned objective of quality auditing services, by providing comments on the current state of functioning and operations, the independent auditors, through the audit process, can also make recommendations to help higher education institutions improve the effectiveness of quality control system, the financial efficiency in particular as well as the overall performance of daily activities.

At present, auditing agencies have been formed and developed, becoming increasingly inevitable part of business activities regardless of industry, contributing to general improvement of quality of service performance and management. By the end of 2011, a new independent audit law was introduced along with a number of decrees and circulars aiming at boosting independence and quality of services performed by auditing agencies in all industries.

Depending on perspective of clients (Parasuraman et al., 1991), investors, creditors, society, professional associations, and general public whose perceptions of the importance of developing and maintaining the factors affecting the quality of audit are similar, the independence is considered as a key constituent factor (Suseno, 2013). Independence and quality of auditing services and the way to improve them are the subjects of investigation in this paper. In fact, they ultimately lead to better competitive position and long-term sustainable development of a higher education institution.

c) Enhancing Auditor and Auditing Agency' Independence to Boost Quality of Auditing Process

Among threats that affecting the independence of auditors are: self-interest and self-review, familiarity (auditors become too sympathetic to universities' interest, through a close relationship with them), advocacy (auditors promote a position or opinion to the point that their objectivity is compromised in regard to that position/opinion), intimidation (auditors are deterred from acting objectively by threats made against them). Specifically, the identification of following potential threats should be made to ensure the independence of the auditing agencies and auditors.

Firstly, non-audit services.

The provision of non-audit services in addition to the audit services performed increases the total value of the service pack that auditing agencies offer the audited institutions. Many other studies show that non-audit services (i.e. management and training consultancy) detract auditor's independence. In addition, it reduces counterbalance in the relationship between the university and the auditing agency, creating a high risk of self-reliance and self-examination. This threat often occurs in small auditing agencies. Large auditing agencies, especially members of a global education corporation, are generally more independent than small auditing agencies (Alleyne, 2006). Small auditing agencies must improve auditing services' quality in order to survive and develop. However, they have to consider the pressure of balancing between benefits and costs. Large-scale auditing agencies are generally of higher quality, as perceived by the market, than smaller ones. Since then, regulations have been in place to restrain non-audit services engagement of the auditing agencies because the close relationship between auditors and universities would negatively affect audits' quality (Bamber & Iyer, 2007). Additionally, the code of professional ethics in Vietnam does not allow auditing agencies to provide non-audit services simultaneously with providing auditing services to one institution.

Secondly, the audit tenure

The rotation of auditors in auditing agencies is considered to be one of factors contributing to the independence of auditing services. Many studies show that there is a negative relationship between the auditor tenure and audit quality. The practice of auditors' rotation is used to increase their independence from universities being audited. The tenure of the auditor or audit director (chief-auditor) should be about two or three years. An auditing agency should carry out an audit for an institution for a period not exceeding five years to comply with the provisions of the Law on Independent Auditing. Finally, auditors must comply with standards promulgated when detecting violations of independence. In case of that, the auditor must assess the seriousness of the breach and its effect on the compliance with basic ethical principles and use all reasonable measures to immediately and properly settle the consequences. The auditor must determine whether it is necessary to report this violation to those who may be affected, i.e. the professional organization in which they are a member, management or supervisory authority concerned.

Thirdly, audit fees

When negotiating the cost of auditing services with a given education institution, the auditing agency has the right to practice to set fees they deem appropriate. The auditing agency must assess the severity of the risk and shall apply the necessary safeguards to eliminate or reduce the threat to an acceptable level. If in two consecutive years the total service charges from a given institution account for more than 10% of the total revenue of the auditing agency, then the auditing agency must disclose this fact to the institution's managing board. Furthermore, auditing agencies must discuss which of the protective measures will be taken to reduce the risk of loss of personal interest to an acceptable level.

Fourthly, the auditing agency-university relationship

Practicing auditors providing services must be independent from the institution using the service. Independence of thought and independence of acting are essential to practicing auditors concluded an unbiased manner, no conflict of interest or not affected unreasonably from others. The auditors must comply with standards promulgated when detecting violations of independence. When practicing auditors detect violations they must assess the seriousness of the breach and its effect on the compliance with basic ethical principles. The practicing auditors must use all reasonable measures to immediately and properly settle the consequences. The practicing auditor must determine whether it is necessary to report this violation to those who may be affected, i.e. the professional organization in which they are a member, management or supervisory authority concerned.

Fifthly, the scale of the auditing agencies

To strengthen the large-scale auditing agencies and to minimize the small-scale auditing agencies, the authors proposed (1) to encourage small auditing agencies to merge or consolidate into larger auditing agencies, (2) to increase in human resources with professional qualifications, i.e.: to reform the service of training and qualifying auditors, towards internationally certified and recognized auditors; auditing agencies need to develop rigorous recruitment schemes, adequate remuneration policies, and create favorable working environment to retain and develop own professional staff.

3. Research Design

a) Object and Subject of Research

The objects of research in this article are the university education quality auditing and accrediting agencies. The subject of research is the university education quality auditing and accrediting agencies' process (history) of development. The spatial scope of research embraces the North, Central and South of Vietnam. The temporal scope: 2010-2020. Regarding the subject of research, we present the overall history of development of each of auditing and accrediting agencies, compare the latest developments of their auditing and accrediting policy, including guaranteeing independence for auditor and self-independence from higher education authorities, its impact on the effectiveness of auditing and accrediting process and influence on the quality of education of Vietnamese universities.

b) Research Methodology

The research in this article collected documents regarding all the university education quality auditing and accrediting agencies based on information available at their websites: Vietnam National University Hanoi Centre for Education Accreditation; Vietnam National University Ho Chi Minh City Centre for Education Accreditation; University of Danang Centre for Education Accreditation; Vinh University Centre for Education Accreditation; Association of Vietnamese Universities and Colleges Centre for Education Accreditation.

In the second stage, the research conducted 30 minute interviews with representatives of the heads of 05 above mentioned Centers for Education Accreditation. They were asked on the so far achievements and limitations as well as the orientations of mechanism and policy for higher education quality auditing and accrediting, including guaranteeing independence for auditor and self-independence from higher education authorities, to boost the effectiveness of the auditing and accrediting process itself and to influence the quality of education in Vietnamese universities.

4. Research Results Presentation

a) Development of University Quality Auditing and Accrediting System in Vietnam

The primary purpose of higher education accreditation systems is to ensure higher education quality, accountability, transparency, and facilitation of student mobility. Despite more than a decade of development, Vietnam's higher education accreditation system faces a number of major challenges.

First of all, creating complete independence for national quality assurance agencies and accrediting bodies should be a top priority. These units will perform their duties more effectively if they are located outside the Ministry of Education and Training. The national quality assurance agency should be directly under the government or within the National Education Commission (Nguyen et al., 2019). In other words, an independent quality assurance body should be established at the government level.

Second, human resources are an important component of an accreditation system, and effective quality assurance depends largely on qualified professional staff within the national quality assurance agency and on the willingness to participate in the quality assurance of lecturers and managers of educational institutions (Materu, 2007). In the context of Vietnam, the lack of quality assurance staff and experts at both the macro (national) and micro (educational institutions) levels has greatly affected the development of the higher education quality accreditation system. Although the Ministry of Education and Training has issued a number of policies in this regard, the lack of suitable staff to implement quality assurance programs is an issue that must be addressed by key educational policy planners and decision-makers.

Regarding accreditation standards and criteria, the main problems involved include: too much focus on inputs and processes, emphasis on minimum standards, excessive number of standards and criteria, trends of confirming past and present achievement, too many quantitative criteria, loose connection between all standards and criteria, lack of focus on students and their learning needs. Obviously, a new set of accreditation standards should be developed to replace the 10/61 set of standards and in a way of: less criteria, basing on the concept of quality as fitness for purpose to support the approach of transformation, tight connection and consistency between standards and criteria. Furthermore, any new criteria must be output-focused, qualitative, and encourage future quality improvement.

Raising awareness of higher education institutions about quality assurance needs to continue to be concerned. On the one hand, Department of Assessment and Accreditation (now the Department of Quality Management) and the Ministry of Education and Training need to organize more seminars and conferences on assessment and quality assurance, especially conference to build a culture of quality. Participants in these conferences and seminars should not be limited to quality assurance officers but should include school leaders, education managers, faculty, support staff and students. On the other hand, educational institutions should actively develop their own programs to raise awareness among staff, faculty and students about the role and benefits of quality assurance for the survival and development of educational institutions.

The implementation of higher education quality accreditation in Vietnam is considered too slow compared to other countries in the region. For example, in Thailand, the National Office for Education Quality Assessment and Standards (ONESQA) was established in 2000 and by September 2015 they had completed the third round of external quality assessment to all higher education institutions (ONESQA, 2015). Urgent actions may include: establishing more accreditation bodies, especially those belonging to NGOs

and individuals; training more inspectors; conduct external assessments and issue accreditation certificates to educational institutions that meet quality standards.

In summary, over a decade of building a process to ensure the quality of higher education in Vietnam, there have been some initial achievements such as: the legal framework has been completed; educational managers, staff and lecturers are familiar with a number of related terms such as accreditation, self-assessment, external assessment; specialized units for quality assurance have been established in most higher education institutions; more than 90% of universities have completed the self-assessment report and are ready for the external assessment step.

b) University Quality Auditing and Accrediting Agency's Independence from MOET and Universities

Creating complete independence for auditing and accrediting agencies should be a top priority. These agencies will perform their tasks better if they are autonomous units and independent from the Ministry of Education and Training and associated bodies. It is better for these agencies to be directly under the government or within the National Higher Education Commission (Nguyen et al., 2019). In other words, an independent auditing and accrediting agencies should be established by government and not influenced by the national higher education system and its member institutions or in any professional or business relationship with them.

c) University Quality Auditor Independence from Accrediting Agency

Creating complete independence for auditing and accrediting agencies should be a top priority. However, independence should be implemented at another level, the level of auditors themselves. Auditors, to some extent, should be maximally free from the pressure exerted by the auditing and accrediting agencies where they work for. Auditors should perform their jobs in line with professional ethics, code of conduct, with full awareness and sense of responsibility, guaranteeing maximum efficiency, objectivity and transparency regardless of certain specific auditing and accrediting policy of their agencies. As such, ironically, the auditors' independence (from their accrediting agency) depends on the accrediting agency's independence (from MOET and higher education authorities). In fact, if the accrediting agencies are free from pressures exerted by higher education authorities' policy and guidelines, they will not impact their agents (auditors) and allow them more freedom to act for the sake of quality and efficiency of the auditing process and for the interest of the customers and society.

5. Research Results Discussion

a) Enhancing Quality Auditing and Accrediting Agency Independence in Vietnam

Reduce the dependence from MOET. Although the Department of Testing and Accreditation is considered as the national quality assurance agency in Vietnam, it is only a unit of the Ministry of Education and Training (MOET) operating under the auspices of MOET. Specifically, the Department of Testing and Accreditation must rely on the MOET in terms of human, financial and material resources. In addition, accreditation policies must be approved by the MOET. In the context of Vietnam, it is only when the national quality assurance agency becomes a government-level agency that it will have full independence and autonomy to successfully carry out its professional duties.

Rewarding and punishment mechanism. The MOET needs to clarify the reward/punishment mechanism related to quality assurance. In particular, institutions that achieve good accreditation may be given more autonomy, more freedoms, and/or more funding to maintain and improve quality. Institutions that don't do a good job on quality assurance can face penalties such as budget cuts or even close down.

Non-audit services and fees. It is essential to distinguish the scope of auditing services (assessment and evaluation, reporting) and that of non-auditing services (consulting, training, policy guidelines). Additionally, it is also essential to determine right fees and distinguish clearly between fees for auditing services and fees for non-auditing services so that the performance of auditing services is independent and parallel with non-auditing services.

Auditing agency-university relationship. In line with basic ethical principles, no formal or informal relationship could exist between an auditing agency and a higher education institution being subjects of or being in a process of auditing and accreditation to avoid the conflict of interest and biased assessment. Violations of independence should be detected and reported immediately to the supervisory bodies by third party, the public and the society at large to terminate the contract and to forbid providing any of services between them in the future and forever.

b) Enhancing Quality Auditor Independence in Vietnam

Audit tenure. For the purpose of retaining independence of auditors, their job should be rotated as maximally as possible and their tenure should be shortened as possible to avoid being "recognized face" among the customers, the universities being subjects of or being in a process of auditing and accreditation.

Auditor training. Auditors should be well trained to keep abreast with new professional knowledge in the field and new international standards and regulations that come to force every day. More updates should be carried out in terms of professional ethics and code of conduct for auditors in the field of higher education accreditation. Constant training for auditors is to guarantee adequate professionalism and quality in every task they perform in an independent, objective and transparent way.

Rewarding and punishment mechanism. The auditing and accrediting agencies need to clarify the reward/punishment mechanism related to performance of each of auditor. In particular, auditors that achieve good work performance may be given more

autonomy, more freedoms, promotion and/or pay rise as a motivation for a better future work. Auditor that don't perform a good job on quality assessment and audit can face penalties such as pay cut, demotion or even termination the job contract.

6. Conclusion

a) Achievements and limitations

In this article, we have analyzed the development of the system of university accrediting agencies in Vietnam. We have taken under consideration many domestic auditing and accrediting agencies. We have investigated differences and interdependencies between them in Vietnamese educational and socio-economic context. Secondly, this article also examines how independent are these agencies themselves (from Ministry of Education and Training) and their higher education quality auditors (from the agencies they work for) and how this level of independence along with the boost of capacity and competency of higher education quality auditors impact the quality of auditing service.

The research involved all the currently 05 functioning auditing and accrediting agencies located in different parts of Vietnam. As analyzing the process of development of these agencies spreading different areas of the countries, from the North, via the Central part throughout the Southern Vietnam, this study could discover in-depth the detailed reasons behind their differences in terms of objectives of development, auditing and accrediting policies and practices. The detailed statistics of operations of all higher education quality auditing and accrediting agencies was not conducted to give a full picture of the current state of auditing and accrediting services for whole higher education system in Vietnam.

c) Recommendations

The university based autonomous auditing and accrediting agencies need to be independent from the central level of governance (Ministry of Education and associated bodies) to deliver high quality higher education auditing and accrediting services in line with market needs and social expectations. Therefore, the most important thing is to ensure the independence of auditing and accrediting agencies. In the context of Vietnam, they become the government-level agencies they will have full independence and autonomy to successfully carry out own professional duties. It is also necessary to clarify reward/punishment mechanisms related to quality assurance. In particular, institutions that achieve good accreditation results may be given more autonomy, more freedoms, and/or more funding to maintain and improve quality. Institutions that don't do a good job on quality assurance can face penalties such as budget cuts or even closures.

For the above mentioned auditing and accrediting agencies, adjusting the quality of their professional activities adequately is to remain highly competitive in the education quality auditing service market. However, the situation is going to change and the market will soon become competitive by the presence of more foreign auditing and accrediting agencies competent in offering services in accordance with world standards of higher education (Dana et al, 2020).

d) Implications for Further Research

The further research should engage diverse groups of research objects, that are auditing and accrediting agencies from the region (such as Thailand was mentioned above) for a better comparison the process of auditing and accrediting agencies' development of different nations. Perhaps in other countries, these agencies are utmost independent, objective and transparent as they have nothing in common with Ministry of Education and related bodies. As autonomous parties, their credibility and professionalism in delivering auditing, accrediting services are absolutely unquestionable (Tien et al, 2020a). The future research should concentrate on the spill-over effect of the rich experience and professionalism of independent auditing and training services of the agencies from ASEAN region and other parts of the world on how the currently functioning higher education quality auditing and accrediting system can take advantage in terms orientation and strategic change to enhance quality assurance, quality auditing and accrediting and consulting services to improve the overall quality of higher education in Vietnam.

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Có các tài liệu về sự phát triển của hệ thống kiểm định chất lượng của Việt Nam, các mô hình và nội dung phát triển, đặc biệt là thành lập các trung tâm KĐCL giáo dục. Có thể đối sánh với các mô hình của Hoa Kỳ để từ đó thấy rằng các Trung tâm KĐCL của Việt Nam đang trong quá trình độc lập với MOET và các trường ĐH. Từ đây có thể đề xuất một số biện pháp hoặc bài học kinh nghiệm của thế giới.