



Received: 04-03-2024
Accepted: 14-04-2024

International Journal of Advanced Multidisciplinary Research and Studies

ISSN: 2583-049X

Commitment of Accountants at Small and Medium Enterprises in Ha Nam Province

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Abstract

With 154 accountants from 54 SMEs in Ha Nam province participating in the survey, the authors assessed the level of commitment to their organizations. The data shows that the level of commitment of accountants in this region is very low. The reason is that SMEs have not built a corporate culture, leading to a lack of engagement between employees and employees with business owners. Second, the remuneration regime at SMEs is not suitable for the position and role of accounting personnel. Third, the accounting organization is not professionally built and evaluated, so

there is a lack of completeness in terms of personnel and there is no job description for each position. Finally, many small and medium-sized businesses recruit personnel based on relationships, especially relatives, to fill accounting positions. Therefore, the author has proposed solutions such as: Building corporate culture; Developing appropriate remuneration policies; Completing the accounting organizational apparatus; and focusing on developing and implementing serious recruitment policies at small and medium-sized enterprises in Ha Nam province.

Keywords: Organizational Commitment, Accounting, Engagement, SME, Vietnam

1. Introduction

The Law on Accounting (2015) has defined "Accounting as the collection, processing, examination, analysis, and provision of economic and financial information in the form of value, in-kind and labor time" (p.1). An accountant is a person who understands and understands the operation of the financial lifeline of the enterprise, when accounting activities are carried out accurately and continuously, it will help businesses optimize costs, minimize material errors and comply with the law, and vice versa, if the accounting department operates incorrectly, it will cause businesses many troubles; in terms of production costs, recruitment and training costs and many other related problems, the current situation of many small and medium enterprises Not fully appreciating the importance of accounting personnel, this mindset makes them not attach importance to the work as well as recognize the achievements of the accounting department, accounting staff often receive remuneration low and may have to concurrently perform administrative tasks, thus making them feel unprofessional from small and medium enterprises and their attachment to the business is very low, the purpose of this article is to find out the operation situation of small and medium enterprises in Henan province, assess the level of commitment to the organization; Functions of accountants working in small and medium-sized enterprises come up with solutions to strengthen the engagement with the organization of accountants

2. Theoretical Basis

2.1 Commitment to the organization

Becker (1960)^[2] argues that "Commitment forms when an individual, by betting on the organization, connects all unrelated interests by an appropriate sequence of actions" (p.32). In his study of commitment and social organization, Kanter (1968)^[3] defined commitment as "the accompanying emotional connection between an individual and an organization" (p.507). From different perspectives, some researchers have proposed models to measure organizational engagement. Meyer and Allen (1991)^[1] were the authors whose proposal model was highly regarded and received the most approval. The authors' model aims to establish a close link between the three states of the human psyche: "emotional commitment," "commitment to continuity," and "normative commitment" (p.61). The "Emotional Commitment" component is defined by Meyer and Allen(1991)^[1] as the strong, positive emotional attachment between employees and the organization. They consider "emotional

commitment" to be the "desirable" component of organizational commitment and explain that "An employee has an emotional commitment that clearly defines the organization's goals and desires to continue to be a part of the organization" and that the employee makes a commitment to the organization because they desire so (p.63). Then there's the "Commitment to Continuity" component, which is the "gain" or "lose" component of working in an organization. The term "side bets" or investments refers to uncertain risks. Employees will bet on the benefits they get when they leave that will be greater than what they have when they stay in the organization. Meyer & Allen (1991) [1] states that these "side bets" do not manifest themselves immediately, but rather "accumulate with age and tenure" (p.72). Finally, there is the component "Standard Commitment", "When employees commit to stick and stay with the organization based on a sense of obligation, it is the Standard Commitment". Wiener (1982) [11] stated that "an employee with an increased commitment to the organization will give more to their work and will have the opportunity to contribute more to the growth and success of the organization." These employees will also have higher levels of job satisfaction. Conversely, "high job satisfaction reduces employee turnover rates and increases an organization's ability to recruit and retain talent" (p.418).

2.2 Small and medium enterprises

According to Decree 80 (2021) [13], detailing and guiding the implementation of several articles of the SME Support Law, the criteria for determining SMEs are as follows:

Microenterprises: "Microenterprises in the fields of agriculture, forestry, and fisheries; The industry and construction sector employs no more than 10 people participating in social insurance per year on average and the total revenue of the year does not exceed VND 3 billion or the total capital of the year does not exceed VND 3 billion. Micro-enterprises in the field of trade and services employ no more than 10 people participating in social insurance on average and the total revenue of the year does not exceed VND 10 billion or the total capital of the year does not exceed VND 3 billion" (No. 80/2021/ND-CP, Article 5).

Small business: "Small businesses in agriculture, forestry, and fisheries; The industry and construction sector employs no more than 100 people participating in social insurance on average annually and the total revenue of the year does not exceed VND 50 billion or the total capital of the year does not exceed VND 20 billion, but is not a micro-enterprise as prescribed in Clause 1 of this Article. Small enterprises in the field of trade and services employing employees participating in social insurance on average not exceeding 50 people per year and the total revenue of the year not exceeding VND 100 billion or the total capital of the year not exceeding VND 50 billion, but not being micro-enterprises as prescribed in Clause 1 of this Article" (No. 80/2021/ND-CP, Article 5).

Medium enterprises: "Medium enterprises in the fields of agriculture, forestry, and fishery; The industry and construction sector employs no more than 200 people per year participating in social insurance and the total revenue of the year does not exceed VND 200 billion or the total capital of the year does not exceed VND 100 billion, but is not a micro-enterprise or small enterprise as prescribed in Clause 1, Clause 2 of this Article. Medium-sized enterprises

in the field of trade and services employing employees participating in social insurance on average not exceeding 100 people per year and the total revenue of the year not exceeding VND 300 billion or the total capital of the year not exceeding VND 100 billion, but not being micro enterprises, small enterprises as prescribed in Clauses 1 and 2 of this Article" (No. 80/2021/ND-CP, Article 5).

2.3 Research overview

Studies on organizational engagement

Shahid and Azhar (2013) [14] studied employee engagement and organizational effectiveness to identify the benefits of employee engagement and commitment to the organization. By evaluating two employer-employee relationships against three structures (job satisfaction, employee engagement, and employee engagement), the research team concluded that employees who are committed to the organization provide a competitive advantage, increased productivity, lower employee turnover, and employee engagement are long-term predictors of organizational performance (p.250).

Research by Shore *et al.* (1995) [15] looked at managers' perceptions of employee engagement with the organization. The authors' study looked at employee characteristics such as age, years of service, and education level that correlate to organizational engagement. The results show that the above factors have a two-way impact on both the positive and negative sides of employee engagement. Furthermore, emotional commitment has a positive relationship and a commitment to continue to have a negative relationship with a variety of outcomes, including managerial potential and potential for advancement. The suggestion discussed and made in the study is that businesses need to focus on creating appropriate promotion policies, compensation, welfare, and fairness in work (p.1593).

Gul (2015) [16] explored the impact of employee engagement on organizational growth. With a large sample size and appropriate research methodology, the author tested correlation and regression analysis performed to establish a link between employee engagement and organizational development and found a predictor of organizational growth. Research shows a high degree of correlation between employee engagement and its factors and organizational growth. Regression analysis asserts that employee engagement is a predictor of organizational growth. This is a study of great value to managers and academics because it will help them design an integrated and comprehensive system that creates employee engagement to improve organizational performance (p.117).

Author Thuy's research (2021) on commitment to the organization. According to the author, commitment to the organization is a topic that attracts the attention of researchers and managers in the organization. Commitment is important in determining workers' working behavior and constitutes a competitive advantage for organizations themselves (p.1). The author also quotes the opinion of author Thang (2015) that commitment to the organization is a concept that has not been studied much in Vietnam, the number of studies on this issue is limited (p.6). Given the importance of organizational engagement for the sustainable development of the business, the author emphasizes that "developing research on the topic of organizational engagement is essential in supporting managers to gain perspectives to enhance performance" (p.6).

Research on accounting personnel at SMEs

Author Tien (2007) researched on inadequacies in accounting in enterprises in Vietnam today and solutions to overcome them. In this study, the author said that the accounting staff is not valued by businesses. Most SMEs do not have enough personnel to perform accounting work. Many businesses do not have a chief accountant or appoint a chief accountant who is not qualified under the law. The accounting staff is considered an administrative department, therefore the remuneration regimes are not commensurate. In many cases, business owners also force accountants to violate the law. Therefore, accounting staff in enterprises are often unstable, seriously affecting the continuous management requirements of accounting work (p.55).

When researching the organization of accounting work in SMEs in Hung Yen province, author Quynh (2023) ^[18] has said that accounting plays an important role, is an indispensable part in every business, the information provided by the accounting department is essential for managers to make business strategies and decisions. However, currently, 90% of businesses do not organize an analysis of accounting work; the recruitment, number, and qualification requirements of accounting staff depend on the subjective thinking of the business owner. Most businesses do not develop accounting job descriptions (75%) but only verbal regulations or if businesses have job descriptions, they only focus on some key administrative parts (p.2).

Sharing the same opinion when considering accounting at SMEs in Vietnam today, authors Hien and Hien (n.d) ^[19] said that SMEs are not properly and sufficiently aware of the role of accounting in the operation of enterprises. "The smaller the size of enterprises, the more limited the level of investment in organizing accounting tasks, to save costs, many businesses do not organize accounting or hire external accountants to perform" (paragraph 1).

Research by Trang *et al.* (2023) to review and assess the current situation of accounting apparatus organization at SMEs in Can Tho City. The research process of the authors has found that there are many limitations in SMEs. Specifically, the number of accounting staff at each enterprise is quite small, in the total number of surveyed enterprises, up to 42.86% have only 1 to 2 accountants, and 33.93% of enterprises only have 3 to 4 accountants. Many bookkeepers have to fill many positions, including positions not permitted by law such as Treasurer and Storekeeper (p.114).

The research overview presented by us consists of two parts: Studies on commitment to the organization and research on accounting personnel at SMEs. With the research overview of organizational commitment we see, that organizational commitment is an important content that has an impact on the stability of the business. This content has been interesting and evaluated by many researchers around the world, but in Vietnam, there is still little interest. Employees who are committed to the organization will bring competitive advantage, increased productivity, and operational efficiency to the business. Therefore, research on employees' commitment to the organization should receive the attention of domestic researchers. With the research on accounting personnel at SMEs by domestic authors, we see that they all share some observations such as Accounting is the lifeblood and very important for every business. Doing well in accounting will help businesses optimize cash flow, minimize costs and fraud; ensure

legality; and contribute to the credibility and success of the business. However, studies have also shown that accounting staff is not valued by SMEs; Enterprises are not properly and sufficiently aware of the role of accountants; the number of accountants at each enterprise is quite small, accountants have to concurrently hold many positions; many enterprises do not organize an analysis of accounting work; do not focus on recruitment. These restrictions prevent accountants from frequently leaving the business after a short period, seriously affecting the requirement of continuous management in accounting work. Therefore, research on policy changes for accountants at SMEs is essential. Summarizing the conclusions drawn from the research review, we see that the content of assessing the commitment of accountants to the organization at SMEs makes theoretical and practical sense.

3. Commitment to Organizations at Small and Medium Enterprises in Ha Nam Province

3.1 Operation situation of small and medium enterprises in Ha Nam province

The global economy and Vietnam's economy are facing many difficulties after the COVID-19 pandemic, stabilizing the organization and improving employee engagement are among the decisive factors for the existence and development of businesses. In Ha Nam province, the number of enterprises (mostly SMEs) has made strides in both quantity and quality. The number of newly established enterprises has increased steadily over the years, mainly small and medium-sized enterprises (the registered charter capital is not large, the labor expected to be used when established is small). According to Thiep (2023), "As of June 2023, the total number of enterprises registered to operate in the province is 8,572, of which the number of SMEs accounts for 98%" (para.2).

The data included in the assessment and analysis were investigated by the authors from 54 SMEs in Ha Nam. Of these 54 businesses, 154 accountants participated in interviews. To assess the level of commitment of accountants in SMEs, the first step is to consider the distribution of business types in Ha Nam province. Based on the criteria for classifying SMEs in Decree 80 of the Government, of the 54 enterprises sampled by the author, 18 micro-enterprises accounted for 33%. Specifically, in the group of micro-enterprises, there are 7 one-member limited liability companies; 4 Limited liability companies with two or more members; two joint-stock companies, and 5 private enterprises. The second group is small businesses, with 25/54 enterprises, accounting for 46%. The small business group is the group of enterprises with the highest percentage in practice registered to operate in Ha Nam province. In this group of small businesses, there are 10 one-member limited liability companies, 3 limited liability companies with two or more members, 8 joint stock companies, and 4 private enterprises. The third group is the group of medium enterprises, there are 11 enterprises, accounting for 20%. In this group, a limited liability company with two or more members with 6 enterprises and a joint stock company with 5 enterprises. Thus, it can be seen that in Ha Nam the number of micro-enterprises and small enterprises accounts for the majority, the lowest group of medium enterprises in these three types. Due to the scale of operation, it has an impact on the organizational structure and accounting personnel apparatus. Many micro-enterprises do not

organize accounting personnel apparatus but only use outsourced accounting. In this study, samples were

investigated and assessed with SMEs that had organized accounting apparatus.

Table 1: About the type and scale of activity

Type	One-member limited liability company	Limited liability companies with two or more members	Joint Stock Company	Sole proprietorship	Sum	Proportion
Micro enterprises	7	4	2	5	18	33%
Small Business	10	3	8	4	25	46%
Medium enterprises	0	6	5	0	11	20%
Sum	17	13	15	9	54	100%

Source: Author's survey data synthesis

3.2 Survey results of the three-component commitment model

In light of the shortcomings and violations presented in the above section, how will staff working as accountants at SMEs assess the level of commitment to the organization? To have a basis for assessing the commitment to the organization of accountants working at SMEs in Henan province, the author formulates three questions based on the three components of the organizational commitment model of Meyer and Allen (1991) [1]. These three observational questions use a lang-like scale with 5 levels. Specifically, (1) is Strongly Disagree; (2) is Disagreeable; (3) is Normal; (4) is Agree and (5) is Fully Agree.

Emotional commitment

Emotional commitment is assessed through the question "Do you feel emotionally attached as "Part of the family" to the business?". The survey results showed that out of 154 accounting staff responding, 2 chose the option "Completely disagree", accounting for 1.3%; The "Disagree" option was chosen by 32 accountants, accounting for 20.8%; The highest number of choices for the "Normal" option with 69 turns, accounting for 44.8%; The two options "Agree" and "Disagree completely" had a total of 51 choices, accounting for 33.6%. Thus, most accountants do not feel as emotionally attached as "Part of the family" to the business. Some of the reasons we gathered when surveying participants from the underrated group were due to the company's lack of corporate culture. They have no cohesion with colleagues and the workplace, and no appropriate remuneration.

Table 2: Results of the Emotional Commitment Factor Survey

Value	Frequency	Percent	Valid percentages	Cumulative percentage
Strongly disagree	2	1,3	1,3	1,3
Disagree	32	20,8	20,8	22,1
Normal	69	44,8	44,8	66,9
Agree	44	28,6	28,6	95,5
Totally agree	7	4,5	4,5	100,0
Total	154	100,0	100,0	

Source: Compilation of analysis from author's survey data

Commitment to continue

The Commitment component continues to be explored through the survey variable "Is it necessary for you to stay and work with the business, in accordance with your wishes?" The survey results showed: 2 accountants chose the option "Strongly disagree"; 78 accountants chose the

"Disagree" option; 37 employees opted for the "Normal" option; 22 employees chose the "Disagree" option; 15 employees opted for the "Totally Agree" option. As we can see, the survey data shows that more than 50% of employees choose to disagree and the worst level is to disagree at all. They all share the same opinion that the current accounting job is not in accordance with their wishes. The reasons given by the group of accountants are that they want to change the working environment more professionally, want to choose the right professional with training, and unscientific management that makes them frustrated and feel not valued at the current business.

Table 3: Survey results in Commitment to continue

Value	Frequency	Percent	Valid percentages	Cumulative percentage
Strongly disagree	2	1,3	1,3	1,3
Disagree	78	50,6	50,6	51,9
Normal	37	24,0	24,0	75,9
Agree	22	14,3	14,3	90,2
Totally agree	15	9,7	9,8	100,0
Total	154	100,0	100,0	

Source: Compilation of analysis from author's survey data

Commitment to standards

Normative commitment is the final element in a three-component organizational engagement model. This factor is assessed through an observational variable that reads, "Despite favorable conditions, do you feel it is not right to leave the business now?" The survey results show that only about 30% of all employees value the Standard Commitment factor. These employees argue that it is not right to leave the business during this time. However, it is worth noting here that the group of accountants who are bound by the standard commitment factor are mainly employees who have a relationship with SME leadership. They were introduced through connections to take over the position of bookkeeper. Therefore, if they leave, they will feel guilty towards the referral and the business owner. The remaining group of accountants accounts for nearly 70%, they think that if there is a favorable opportunity, they will leave the current business without guilt. The reason why the standard commitment factor is underestimated is due to the unclear working environment and work assignment regime, and unfair work evaluation, causing them to lose confidence in the business. These are also the main reasons why they want to look for better opportunities.

Table 4: Standard commitment factor survey results

Value	Frequency	Percent	Valid percentages	Cumulative percentage
Strongly disagree	3	1,9	1,9	1,9
Disagree	49	31,8	31,8	33,7
Normal	57	37,0	37,0	70,7
Agree	34	22,1	22,1	92,8
Totally agree	11	7,1	7,2	100,0
Total	154	100,0	100,0	

Source: Compilation of analysis from author's survey data

Through the analysis of survey data with three components of the commitment model to the organization, we see that accountants at SMEs in Ha Nam province have a low level of commitment to the business. They are willing to leave the business when they have the opportunity to work in a more professional environment and have a corporate culture so that they are connected to colleagues and the organization. They want the new business to have specific requirements for the position of accountant, not having to concurrently perform unprofessional jobs. Here, they have the opportunity to receive fairness, development, and advancement in the accounting profession.

4. Solution

From the survey results, assessing the level of commitment to the organization of accounting staff at SMEs in Ha Nam province, the author proposed the following solutions:

4.1 Building corporate culture

From the reasons for underestimated commitment that the author obtained from survey participants such as businesses without corporate culture and cohesion with colleagues and the workplace, the solution here is to build a corporate culture. To be able to build the right corporate culture, we need to base it on the size of the business. Micro enterprises and small and medium enterprises often have a small number of employees, so these businesses need to choose a family-based corporate culture model. This environment makes employees feel as close as members of the same family. They feel the need to bond, support, and interact with each other more. When building a family business culture, businesses can limit the absenteeism of accountants.

4.2 Develop appropriate remuneration regimes

Many opinions of accountants when surveyed said that they have not received appropriate remuneration. Therefore, building an appropriate remuneration regime in small and medium enterprises is an important solution to retain personnel. Leaders in SMEs always want to minimize operating costs by cutting personnel costs. For this reason, the recruited employee does not have benefits other than salary. Bonuses for good work or bonuses on holidays and Tet are forgotten. While bonuses play a very important role. It is a factor that encourages employees to be motivated to work, interested in saving living labor, materialized labor, and ensuring the requirements of work quality and time to complete work. Therefore, SMEs need to change their perception of profit maximization and develop appropriate policies and remuneration for accountants.

4.3 Complete the accounting organization

Many accountants surveyed shared the same opinion that the current accounting job is not in line with their wishes. The

reasons cited by them are an unprofessional working environment and unscientific management that make them frustrated and feel undervalued at the current business. They want to choose the right job, specialized, and trained, if given the opportunity. The solution is that SMEs need to improve their organizational accounting apparatus. To improve the accounting structure, the first important thing is that SMEs must eliminate all part-time activities. Recruit the number of employees in accordance with the job requirements and develop a job description for the position of accountant. These actions will make accountants feel that their work is respected. They are professionally qualified and they can evaluate the quality of the work, and the ability to complete the job based on the job description.

4.4 Focus on developing and implementing serious recruitment policies

Many SMEs are recruiting unqualified accountants as stipulated in the Accounting Law (2015) [12]. Specifically, according to Article 51 of the Accounting Law (2015) [12], "Accountants must have standards such as having professional ethical qualities, honesty, integrity, sense of law observance; have professional qualifications in accounting." (p.30). According to Article 52 of the Accounting Law (2015) [12], some cases in which accountants are not allowed include "Biological father, natural mother, adoptive father, adoptive mother, wife, husband, natural child, adopted child, brother, sister or sister of the legal representative, of the head, of the director, general director and of the deputy of the head, deputy director, deputy general director in charge of finance - accounting work, chief accountant in the same accounting unit, except for private enterprises, limited liability companies owned by an individual and other cases prescribed by the Government. A person who is currently a manager, executive, storekeeper, treasurer, buyer or seller of property in the same accounting unit, except in a private enterprise, a limited liability company owned by an individual and other cases prescribed by the Government" (p.30).

5. Conclusions

Through theoretical research methods, the paper has clarified the theoretical basis of commitment to the organization and the components that make up the commitment model to the organization including Emotional commitment; Commitment to Commitment, and Commitment to Standards. Based on the survey data, the article also assessed the level of commitment of accountants at SMEs in Ha Nam province. Accordingly, the level of commitment of these accountants is quite low. Therefore, in order to keep the organization stable, SMEs need to implement a group of solutions such as: Building corporate culture; have appropriate remuneration policies; Complete the accounting apparatus and personnel structure; Develop a strict recruitment policy.

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