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The influence of working conditions and employees' income on the maintenance of audit human resources in domestic independent auditing firms

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Abstract: For the auditing industry, which is a high-pressure and seasonally characterized industry, regulations on overtime, night work, occupational health care, and work arrangements play a key role in reducing stress, occupational burnout, and enhancing human resource retention. The purpose of this paper is to analyze, evaluate, and measure the factors of working conditions and employee income affecting the retention of audit human resources in domestic independent audit firms in Vietnam. We use both qualitative and quantitative research methods. Data are collected from auditors working in domestic independent audit firms through survey forms. The results show that the retention of audit human resources in domestic independent audit firms is influenced by two factors: working conditions and employee income. Of which, working conditions have the greatest influence. Based on the research results, we propose some recommendations to promote the retention of audit human resources in domestic independent audit firms in Vietnam.

Keywords: *Accountant, Accounting law, Auditing, Auditor, Human resource management, Labor Code law, Maintenance of human resources.*

1. Introduction

The Labor Code of Vietnam in 2019 [1] lays an important foundation for maintaining and stabilizing the human resources in the working environment, emphasizing the core rights of employees such as wages, working hours, rest, occupational safety, and equal treatment. For the auditing industry, which is a high-pressure sector with distinct seasonal characteristics, regulations on overtime, night work, occupational health care, and work arrangements are crucial in reducing stress, preventing occupational burnout, and enhancing human resource retention. The law also mandates enterprises to conduct workplace dialogue and foster a respectful environment, which directly influences the level of engagement and long-term commitment of auditors. Additionally, regulations concerning labor discipline and material responsibility impact fairness within the organization, thereby affecting the retention or turnover intentions of audit staff.

The 2015 Accounting Law [2] sets out important requirements on professional ethics, professional standards, and reporting responsibilities, which are directly related to human resource management in auditing firms. The law clearly stipulates honesty, objectivity, confidentiality, and compliance with standards, mandatory qualities for auditors and accounting staff. These regulations not only guide proper professional conduct but also help businesses build a culture of compliance, thereby creating a stable and healthy environment to retain employees. The law also requires businesses to organize their

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accounting apparatus and store documents scientifically, contributing to reducing work pressure and supporting employees in performing their tasks more effectively. This is an important foundation in maintaining the performance and satisfaction of human resources in the industry.

For human resource experts, keeping productive workers is a top priority. Retaining high-caliber personnel is more efficient from a systems standpoint than finding, training, and orienting replacements [3]. According to Ye et al. [4], the most significant antecedent variable that directly predicts employee retention in a company is job satisfaction.

In the context of the strong development of the Vietnamese auditing services market, especially after Vietnam's deep integration into the global economy and the application of international auditing standards (ISA), high-quality auditing human resources have become a key factor to ensure the reputation and competitiveness of independent auditing firms. However, the reality shows that domestic auditing firms are facing high turnover rates and a shortage of experienced auditors, while the cost of recruiting and training personnel is increasing. This poses an urgent need to study the factors affecting the retention and commitment of auditors, thereby proposing appropriate solutions for businesses in the industry.

Some typical studies on auditing human resources and domestic independent auditing firms in Vietnam, such as Nguyen et al. [5], Do et al. [6], Do et al. [7], Do et al. [8], and Do [9]. Both domestic and foreign studies have shown that harsh working conditions and inadequate income regimes are the main factors leading to auditors leaving the profession. The nature of auditing work requires high work intensity, long hours during the auditing season, pressure from clients, and high occupational risks, making many employees susceptible to stress and life imbalance. When income, promotion opportunities, or recognition are not commensurate with the efforts made, the level of commitment to the organization and long-term commitment will decrease significantly. Studying the relationship between working conditions, income, and human resource retention will help clarify the factors that have direct and indirect impacts on the stability of the auditor team in Vietnam.

Unlike international auditing firms (Big 4) with professional processes and competitive remuneration, domestic independent auditing firms are often small in scale, have limited resources, and a more manual working environment. Inconsistency in human resource policies, limited training opportunities, and low levels of technological support make it even more difficult to retain good auditors. In the context of Vietnam's expanding stock market and increasing demand for auditing, an in-depth study of the factors affecting the ability to retain human resources in domestic auditing firms is not only of academic value but also of high practical significance, helping companies improve their competitiveness and the quality of auditing services.

2. Literature Review and Research Hypothesis

2.1. Job Demands–Resources (JD–R) Theory

Theoretical content: According to JD–R theory, every job consists of two groups of factors: job demands and job resources. Job demands are factors that cause physical or mental exhaustion, such as pressure, workload, and stressful times, while job resources include support from leadership, income, working conditions, and career development opportunities. The balance between these two factors determines the level of burnout, engagement, and retention intention of employees [10].

Application to the research topic: For auditors, working conditions often include audit season pressure, frequent travel, tight deadlines, high occupational risks, etc., which are job demands. On the contrary, income, benefits, technology support, and coaching from superiors are job resources that help reduce burnout and increase engagement. According to the JD-R theory, when job resources do not compensate for high demands, auditors are likely to lose motivation and increase their intention to quit. Therefore, improving working conditions and income is a key factor in maintaining independent audit human resources in Vietnam.

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2.2. Herzberg's Two-Factor Theory

Theoretical content: Herzberg's two-factor theory suggests that job satisfaction and motivation are formed by two groups of factors: hygiene factors such as salary, working conditions, and company policies; and motivators such as recognition, responsibility, and promotion opportunities. Lack of hygiene factors leads to dissatisfaction, while motivators promote commitment and work efficiency [11].

Application to the research topic: In the context of independent auditing firms in Vietnam, salaries, working conditions, and audit season working hours are hygiene factors that directly affect the intention to stay. If these factors are low, auditors tend to leave even though the job has many intrinsic motivations. At the same time, promotion opportunities, recognition of efforts, and professional empowerment are motivators that help retain auditors for a long time. Therefore, to maintain human resources, enterprises need to simultaneously improve the quality of hygiene factors and motivational factors.

2.3. Social Exchange Theory (SET)

Theoretical content: According to Social Exchange Theory, the relationship between employees and organizations is based on the principle of reciprocity. Employees are willing to contribute, be loyal, and committed when they feel cared for, supported, and treated fairly by the organization. Trust and commitment are formed based on a chain of positive exchanges between the two parties [12].

Application to the research topic: In the independent auditing industry, when the enterprise provides suitable working conditions, adequate income, support from superiors, and a respectful environment, auditors will feel positive exchange value and form organizational commitment, thereby increasing the ability to maintain long-term employment. SET explains that it is recognition and support from the organization that helps auditors overcome occupational pressure, strengthen relationships, and reduce the intention to change jobs.

2.4. Research Hypothesis

2.4.1. Working Conditions

Working conditions are the actual state of the workplace, including work facilities, the working environment, and technological processes Bellingham [13]. Barzoki et al. [14] concluded that working conditions are the most important factor affecting motivation, thereby influencing the maintenance of human resources. According to Sell and Cleal [15], the group of employees working in dangerous environments has lower motivation than the group working in safe conditions, although they receive higher salaries.

Pham et al. [16] examined the role of job pressure and job satisfaction in determining the intention to leave the auditing profession in Vietnam. The results showed that job pressure increased the intention to leave the job, while job satisfaction decreased it. The authors recommended that independent auditing firms should optimize the workload or work pace during the audit season and design a clear career path to maintain auditing human resources.

Hardies [17] uses survival analysis for the auditing profession. The author asserts that job resources and contract conditions affect the probability of leaving the profession over time. From there, the author suggests a retention forecasting model based on the employee life cycle.

Hypothesis H1: Working conditions positively influence the retention of audit human resources in domestic independent audit firms.

2.4.2. Employees' Income

Income is all the money that employees receive, including salary, allowances, bonuses, and material incentives. Many studies confirm that this is one of the top-ranked factors influencing work motivation, such as Artz [18] and Barzoki et al. [14], thereby affecting human resource maintenance.

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Pham [19] conducted a study in the independent auditing industry in Vietnam, emphasizing that cultural factors and organizational practices such as empowerment, fairness, support from superiors, etc., significantly affect auditors' intention to quit. The author recommends that businesses should standardize human resource policies based on organizational culture, in addition to relying on salaries and bonuses for employees.

Hypothesis H2: Employee income positively influences the retention of audit human resources in domestic independent audit firms.

3. Methodology

3.1. Research Model

The Multiple Linear Regression (MLR) model with two independent variables and 1 dependent variable (see Figure 1).

Multiple regression equation: $Y = \beta_0 + \beta_1 X1 + \beta_2 X2 + e$

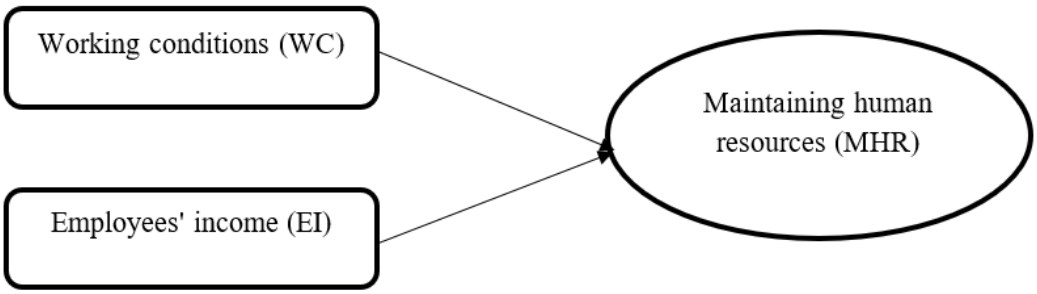

Figure 1.
Research model.

A Likert-type scale with five different levels is used to evaluate the variables in this MLR [20]. In particular, the scale for the dependent variable ranges from 1 to 5, with 1 denoting "complete disagreement," 2 "disagreement," 3 "neutral viewpoint," 4 "agreement," and 5 "strong agreement." The scale for the independent variable is set from 1 to 5, with 5 indicating a very powerful effect and 1 representing no effect at all.

Maintaining human resources (MHR) includes 7 scales: MHR1, MHR2, …, and MHR7.
Working conditions (WC) include 6 scales: WC1, WC2,… WC6 [21].
Employees' income (EI) includes 5 scales: EI1, EI2,…, and EI5 [21].

3.2. Qualitative Research

After constructing the preliminary scale and setting up the survey, the research team conducted in-depth interviews to test and recalibrate the model and scale, as well as to preliminarily determine the relationship between the independent and dependent variables.

The interviewees consisted of three lecturers from the National Economics University, Vietnam; the University of Labour and Social Affairs, Vietnam; and Thuongmai University, Vietnam, along with five auditors working in domestic independent auditing firms in Hanoi. The in-depth interview results provided valuable information for the study. All respondents affirmed the importance of maintaining audit human resources. The research model and scales were deemed appropriate for the research subjects. Additionally, auditors tend to focus more on independent variables. Especially during the digital transformation period, the rapid development of technology has emphasized the flexibility of time and location in the work process, particularly when the working environment fluctuates, and with the support of the business. Based on the interview results, the research team made some adjustments to the scales (observed variables) to better fit the context of independent auditing firms.

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3.3. Quantitative Research

The scales used in the study were inherited from previous research. However, the qualitative research process also resulted in some adjustments to the scales for improved suitability.

The study was conducted by distributing questionnaires to auditors and audit assistants working in domestic independent auditing firms in Vietnam. The author combined convenience sampling and snowball sampling, which means finding the next survey subjects through the introduction of the previously surveyed subjects. The data collection method combined sending survey forms via Google Forms and direct distribution.

Regarding sample size, according to Tabachnick and Fidell [22], for multiple regression analysis, the minimum sample size is 50 + 8m (m is the number of independent variables). The study has 2 independent variables, so the minimum sample size is $50 + 8 \times 2 = 66$ samples. To ensure reliability, the author conducted a survey and collected 223 ballots. After screening and cleaning, 205 valid ballots were retained and processed using SPSS 20 software.

4. Results

4.1. Cronbach's Alpha

Table 1 shows that,

The Cronbach's Alpha coefficient for the Working Conditions (WC) factor is 0.912, indicating a very high level and demonstrating excellent reliability. The indicators significantly influence the overall reliability, with each contributing to maintaining the high reliability.

The Cronbach's Alpha coefficient for the Employees' Income (EI) factor is 0.872, indicating that this scale has very high reliability. All indicators positively contribute to the overall reliability.

Thus, the designed scales are capable of accurately and reliably measuring the research aspects [23, 24].

Table 1.
Results of Cronbach's alpha testing of attributes and item-total statistics.

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Working conditions (WC): α = 0.912				
WC1	17.137	15.236	0.708	0.903
WC2	17.093	14.604	0.791	0.891
WC3	17.268	14.942	0.787	0.891
WC4	17.166	15.649	0.702	0.903
WC5	17.366	15.125	0.764	0.895
WC6	17.239	14.575	0.770	0.894
Employees' income (EI): α = 0.872				
EI1	12.624	10.442	0.585	0.871
EI2	12.546	10.396	0.603	0.867
EI3	12.341	8.824	0.803	0.817
EI4	12.863	10.060	0.694	0.846
EI5	12.376	8.716	0.816	0.814
Maintaining human resources (MHR): α = 0.919				
MHR1	19.820	21.011	0.772	0.907
MHR2	20.151	20.717	0.704	0.912
MHR3	19.966	22.092	0.618	0.920
MHR4	19.990	18.353	0.841	0.898
MHR5	20.088	19.208	0.779	0.904
MHR6	20.166	19.208	0.743	0.909
MHR7	20.220	19.398	0.829	0.899

4.2. EFA Analysis

After checking the reliability of the factors through Cronbach's alpha coefficient analysis, the

independent variables, including working conditions (WC) and employees' income (EI), were measured by 11 observed variables (scales). Factor analysis was used to assess the convergence of observed variables according to components.

KMO and Bartlett's tests in factor analysis showed a significance level of 0.000; the KMO coefficient was 0.896 (>0.5). This result indicated that the observed variables in the population were correlated with each other, and factor analysis (EFA) was appropriate (see Table 2) [23, 24].

Table 2.
KMO and Bartlett's Test.

KMO and Bartlett's Test		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		0.896
Bartlett's Test of Sphericity	Approx. Chi-Square	1,320.138
	Df	55
	Sig.	0.000

The EFA analysis results show that at the Eigenvalue level of 1, using the principal component extraction method, Varimax rotation allows us to extract 2 factors from 11 observed variables, and the extracted variance is 68.270%. Thus, the extracted variance meets the requirements (>50%) (see Table 3).

Table 3.
Factor analysis results—Scale of independent variables.

Description	Observed variable	Factor loading	Number of variables
Working conditions (WC)	WC1	0.644	6
	WC2	0.742	
	WC3	0.736	
	WC4	0.630	
	WC5	0.712	
	WC6	0.715	
Employees' income (EI)	EI1	0.517	5
	EI2	0.539	
	EI3	0.792	
	EI4	0.679	
	EI5	0.804	
Eigenvalues			5.171
Percentage of Variance Explained (%)			68.270

From the results of the factor analysis of the independent scales, it can be seen that the model with two factors is suitable for the next steps.

4.3. Correlation Analysis

The correlation matrix in Table 4 presents the Pearson correlation coefficients (r) between the independent variables and the dependent variable. The coefficient is considered significant if the p-value (sig. (2-tailed)) is less than or equal to 0.05. It can be seen that all VIFs are <10, so there is no multicollinearity phenomenon; the phenomenon of independent variables that are closely correlated with each other, thereby increasing the standard deviation of the regression coefficients and reducing the t-statistic value of the significance test [23, 24]. In addition, the analysis results also indicate that there is a correlation between the independent variables, observations of working conditions (WC) and employees' income (EI), and the dependent variable of maintaining human resources (MHR). First, working conditions (WC) have a strong correlation with maintaining human resources (MHR) ($r=0.713$; $p<0.01$) and employees' income (EI) ($r=0.534$; $p<0.01$).

Overall, factors such as working conditions (WC) and employees' income (EI) significantly impact the maintenance of human resources (MHR).

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Table 4.
The Correlation Between Correlation Between working conditions (WC) and employees' income (EI) and maintaining human resources (MHR).

		MHR
WC	Pearson Correlation	0.713**
	Sig. (2-tailed)	0.000
	N	205
EI	Pearson Correlation	0.534**
	Sig. (2-tailed)	0.000
	N	205
MHR	Pearson Correlation	1
	Sig. (2-tailed)	
	N	205

4.4. Linear Regression

The multiple linear regression analysis method, with all variables entered simultaneously (enter), showed that the regression model was suitable for testing the theoretical model (sig = 0.000) and explained 59.4% of the variance in the dependent variable (adjusted R^2 = 0.594) (see Table 5, Table 6, and Table 7).

Table 5.
Model Summary.

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0.771[a]	0.594	0.590	0.47382	1.855

Note: a. Predictors: (Constant), EI, WC
b. Dependent Variable: MHR.

Table 6.
ANOVA.

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	66.471	2	33.235	148.038	0.000[b]
	Residual	45.350	202	0.225		
	Total	111.820	204			

Note: a. Dependent Variable: MHR
b. Predictors: (Constant), EI, WC.

This regression model is statistically significant (Sig < 0.05) (see Table 6), indicating that factors such as working conditions (WC) and employees' income (EI) have significant effects on maintaining human resources (MHR). The high F coefficient and low p-value (tolerance) indicate that the model has a good ability to explain the variation in maintaining human resources (MHR).

Table 7.
Regression model.

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	0.406	0.176		2.312	0.022		
	WC	0.576	0.046	0.598	12.404	0.000	0.865	1.156
	EI	0.304	0.047	0.315	6.537	0.000	0.865	1.156

The results shown in Table 5, Table 6, and Table 7 also show:

Testing for multicollinearity: The variance inflation factor (VIF) index, according to Hair et al. [24], suggests that a VIF threshold of 10 or more indicates strong multicollinearity. According to the table above, the VIF coefficients of the independent variables are all less than 10, so the data does not

violate the multicollinearity assumption. Therefore, the linear regression model built based on the above equation does not violate the necessary assumptions in linear regression [23, 24].

The Durbin–Watson coefficient is used to test the correlation of the residuals, indicating that the model does not violate the assumptions of multiple regression because the Durbin–Watson value obtained is 1.855 (between 1 and 3). In other words, the model does not exhibit residual correlation phenomena [23, 24].

ANOVA test results with a significance level (Sig.) < 0.000 indicate that the constructed multiple linear regression model is suitable for the data set and can be used.

The coefficient R^2 (R Square) = 0.594; this means that 59.4% of the variation in maintaining human resources (MHR) will be explained by the factors that are the independent variables selected to be included in the model; the remaining 40.6% is due to variables outside the model and random errors [23, 24].

The results of the research model show that the independent variables WC and EI are both statistically significant (due to Sig. < 0.05). The variables WC and EI have a positive influence on maintaining human resources (MHR) [23, 24].

The standardized regression model is as follows:

$MHR = 0.598*WC + 0.315*EI + \varepsilon$

Next, Table 8 presents the results of testing the research hypotheses

Table 8.
Results of testing the research hypotheses.

No	Hypotheses	Test results	Trends of influence
1	H1	Accept	+
2	H2	Accept	+

5. Discussion and Implications

The descriptive results provide important insights into the factors influencing the retention of auditors in Vietnamese local audit firms. Overall, the mean values of the eight indicators (MHR1–MHR7) range from 3.32 to 3.86, suggesting that employees perceive a moderately positive work environment. However, the distribution of scores also reveals areas where employees feel less supported, particularly in terms of career advancement and empowerment. These findings are consistent with theoretical expectations from the Job Demands–Resources (JD–R) model, which posits that job resources (e.g., support, recognition, fairness, autonomy) play a crucial role in reducing burnout and increasing engagement, thereby enhancing retention.

The high mean score for MHR1 (availability of resources) underscores the importance of providing auditors with adequate technical tools, software, and procedural support. This aligns with Hardie's [17], who emphasized that resource adequacy reduces work stress and contributes to longer tenure in audit organizations. Similarly, the positive perceptions of recognition and rewards (MHR3, MHR4) reflect the relevance of Herzberg's Two-Factor Theory, where recognition acts as a key motivator that strengthens job satisfaction and decreases turnover intentions.

However, the relatively lower scores for career development (MHR2) and empowerment/trust (MHR7) highlight structural weaknesses in the human resource systems of Vietnamese audit firms. These findings align with Cahyadi et al. [25], who found that unclear promotion paths and limited autonomy significantly contribute to turnover intention among auditors in Southeast Asia. Likewise, Pham [19] documented that organizational culture and opportunities for advancement strongly influence auditors' decisions to stay or leave in independent audit firms in Vietnam. From the perspective of Social Exchange Theory, when employees perceive a lack of developmental support or insufficient empowerment, they are less likely to reciprocate with loyalty and long-term commitment.

Moreover, the moderate evaluations of support (MHR6) and perceptions of job fit and stability (MHR7) reflect the unique characteristics of the auditing profession, which is known for its heavy

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workload, seasonality, and time pressure. These characteristics often create psychological strain, as observed in studies by Nguyen and Le [26], who reported that work pressure significantly increases turnover intention in accounting and audit-related services. Therefore, the current findings suggest that while Vietnamese local audit firms have made progress in establishing supportive environments, they still face challenges in designing long-term, sustainable retention strategies.

Another important observation is the considerable variability indicated by standard deviations and skewness values. This suggests heterogeneity among audit firms in adopting HRM practices, consistent with prior evidence showing that local firms often lack structured HR policies compared to international Big4 firms. This gap may lead to inconsistent experiences among employees and uneven retention outcomes across the market. The findings reinforce the need to professionalize human resource management in local audit firms, ensuring that retention practices are not only present but systematically implemented and continuously improved.

Overall, the discussion highlights that retention among auditors is shaped by a combination of material support (resources), psychological support (recognition, respect), developmental opportunities (career path), and organizational culture (empowerment, trust). These results are theoretically grounded and aligned with prior empirical research, providing a solid foundation for proposing practical implications for audit firms in Vietnam.

Based on the findings, several implications can be drawn for audit firms seeking to improve the retention of auditors. First, audit firms should enhance empowerment and autonomy, allowing auditors to participate in decision-making, take ownership of engagements, and develop leadership skills. This helps build trust and promotes a stronger sense of belonging.

Second, firms must standardize recognition and reward mechanisms, ensuring that contributions are acknowledged fairly and consistently, especially during peak audit seasons when workloads are intense. Performance-based bonuses and non-financial recognition (feedback, appreciation) can be particularly effective.

Finally, audit firms need to invest in technological and procedural resources, including updated audit software, knowledge repositories, and streamlined workflows, to reduce operational friction and workload stress.

Transparency:

The authors confirm that the manuscript is an honest, accurate, and transparent account of the study; that no vital features of the study have been omitted; and that any discrepancies from the study as planned have been explained. This study followed all ethical practices during writing.

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