

Professional Capacity in Accounting Under the Requirements of Logistics activities and Training Orientation

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Abstract: By the synthesis of necessary methods, the article has analyzed the characteristics of logistics operations. Since then discovered the accounting profession requirements for the logistics process. Based on recruitment practices and domestic and international contexts, logistics facilities, the article proposes some orientations in accountancy training.

All progress to the general requirements of the logistics accounting profession with the content:

1. Professional competence, 2. Office computer skills, 3. Specialized foreign language, 4. Be honest and careful, 5. Professional ethics, 6. General analytical and observation skills, 7. Dynamic and creative in framework, 8. Professional communication and behavioral skills, 9. Ability to work under pressure, 10. Time management and arrangement skills.

Keywords: professional Competence; accountant; logistics

1. INTRODUCTION

Vietnam is in the process of deeply integrating into the regional and world economy, participating in and signing many international treaties. Logistics activities play an increasingly important role for the national economy and for businesses. Therefore, it is necessary to improve competitiveness and develop the logistics industry. To do so, it is necessary to have the right awareness and investment in human, financial and material resources for the industry. Including logistics management with many tools, indispensable accounting tools. In fact, the effectiveness of using this tool in logistics operations is still low, not meeting the development requirements. That sets the task for the whole society to develop the Competence of logistics accounting profession.

2. RESEARCH METHOD

2.1. Research Models

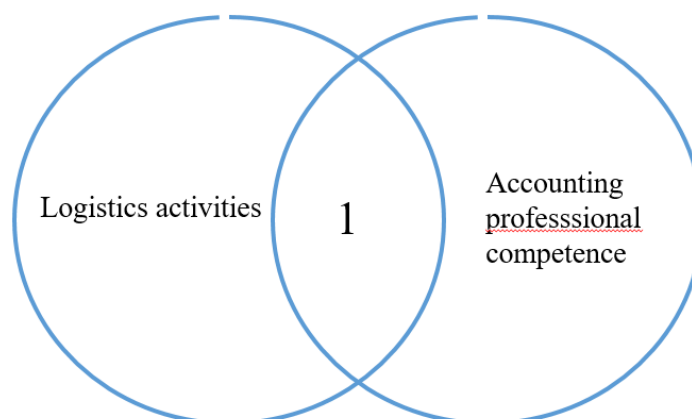


Figure1. Diagram of accounting profession's competency in Logistics activities

Source: self-built by author

2.2. Methods: Based on a Combination of Conventional Scientific Research Methods, Consistent With The Article, Mainly Using Qualitative Research Methods Combined With Somewhat Quantitative Methods, In The Following Order:

- Step 1. Understanding the logistics industry through secondary documents
- Step 2. Find out about the accounting profession's Competence through content training programs from vocational training institutions
- Step 3. Find out the actual requirements for competency of accountancy through recruiting and interviewing experts. The article passed 35 recruiting logistics companies and 15 experts (management staff at logistics companies).
- Step 4. Combine and unify the results from the above 3 steps, determine the logistics accounting profession closest to reality and orient the training.

3. RESEARCH OBJECTIVES

- General goal: Find out the accounting profession's Competence in the Logistics industry to propose some training-oriented solutions to develop the accounting Competence in the Logistics industry at universities.
- Detail goal:
 - Systematize basic theoretical issues about Logistics as an economic sector
 - Improve the system of accounting profession Competence operating in the logistics sector
 - Proposing solutions to training and developing accounting profession Competence for the economic sector of Logistics

4. RESEARCH RESULTS

4.1. Logistics -An Economic Sector

4.1.1. The concept of logistics

"Logistics" is an English term that is difficult to translate into Vietnamese correctly. Logistics has many meanings according to each person's understanding. According to Council Logistics Management, "Logistics is an effective process of planning, implementing and controlling work in terms of cost of flow, storage of raw materials, semi-finished products and finished products ... from the starting point of the production process to the final consumption point for the purpose of satisfying customer requirements".

Logistics is a process of three jobs: planning, planning execution, control the implementation of the flow of goods and materials and related information most effectively from the first point to the last point of consumption in order to satisfy customers' needs absolutely.

In other words: logistics activities are the most optimal goods transport services from the place of production, delivering to consumers. Logistics companies specifically plan and control the movement of goods or information related to fuel materials from the point of origin to the point of consumption according to customer requirements in terms of quantity, quality, time and finally the service price. (See picture)

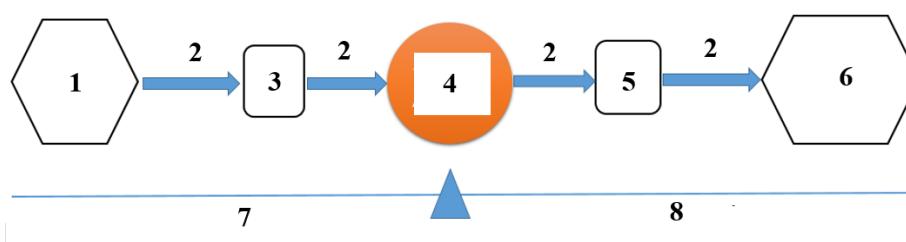


Figure2. Diagram of basic operations of the logistics industry

Source: self-built by author

In which:

- Supply
- Carriage
- Storage
- Factory, production facility
- Warehouse
- Consumption: production, consumption
- Input
- Output

There are many ways to classify logistics. Follow the process (Inbound, Outbound, Reverse); By goods objects (FMCG logistics; automotive logistics; chemical logistics; electronic logistics; petroleum logistics ...; based on objects serving (military logistics, event logistics, Logistics services, Logistics business production ...). In practice, often using the logistics classification: 1PL, 2PL, 3PL, 4PL, 5PL. Logistics activities include aspects: finance, accounting, economics, strategic management and human resource management, ...

In Vietnam, logistics enterprises attract international partners with great potentials in a central location in the region, a gateway to transport goods in Indochina.

Logistics services began to develop in the 1990s on the basis of freight forwarding and logistics services.

Before 2005, there were 700 enterprises providing logistics services Currently, there are about 1,200 enterprises providing logistics services nationwide. Freight forwarding services, warehousing, loading and unloading, transport agents, forwarding agents, logistics services ... are mainly concentrated in Ho Chi Minh City and Hanoi. Industry organization has been gradually improved. (see Figure)

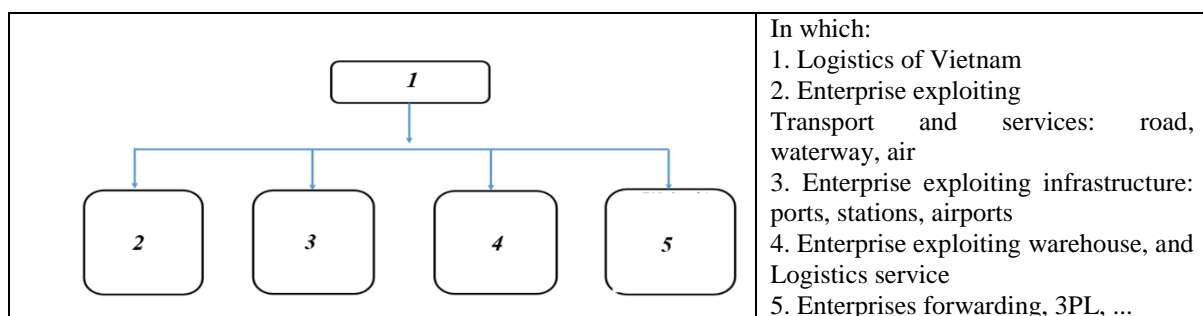


Figure3. Organizational chart of the logistics industry

Source: self-built by author

In 2012, the World Bank (WB) assessed the performance index (LPI) ranked 53/155 countries studied and ranked 5th in ASEAN region (). The growth rate of logistics services reaches 16-20% / year. However, the competitiveness of the logistics service industry is low, logistics costs are still very high - 20-25% of Vietnam's GDP, while that of China is 17.8% and Singapore is 9%. (2011).

4.1.2. The role of Logistics in the National Economy

"Logistics is an important service industry in the national economy, supporting linkages and promoting socio-economic development of the whole country and the locality, contribute to improving the competitiveness of the economy, developing logistics services for the industry with high added value, connect logistics services with the country's production and trade development, transport infrastructure and information technology"¹.

¹Decision No. 200 QĐ / TTg dated February 14, 2017 of the Prime Minister approving the action plan to improve competitiveness and develop logistics services in Vietnam until 2025

As a nascent economic sector, logistics has gradually asserted a huge role for the national economy. Earning billions of dollars in annual profits, is one of the 12 industry groups prioritized and supported by the ASEAN economic community, and is also an attractive business service for many different domestic and foreign companies.

Logistics is a tool that connects all areas of the economy such as supply, production ... contributing to saving and reducing circulation costs in goods distribution, enhancing the competitiveness of products, thereby promoting trade and economic cooperation with countries in the region in general and countries in the world in particular.

Logistics also creates value in terms of time and place for businesses. That role is shown through the functions: both delivery, transportation and storage activities, goods storage, packaging, goods rotation, handling damaged goods ... By Logistics, businesses will save a lot of shipping costs, reduce product costs, increase competitiveness and increase profitability.

4.1.3. Staff Competency Requirements in Logistics Operations

Logistics staff should have knowledge of shipping, international marketing, strategic management; economic logistics; ... with the requirements in accordance with the positions in the Logistics industry: (1) Warehouse staff; (2) Business staff with knowledge and skills (see picture); (3) Document staff; (4) Port staff; (5) Purchasing staff; (6) Forwarder; (7) Operation staff; (8) Customs Clerk, (9) International payment specialist. Only salespeople need knowledge and skills (see picture below)

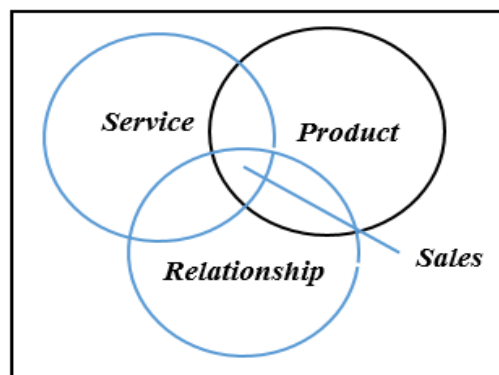


Figure4. Necessary knowledge of logistics sales staff

Source: self-built by author

4.1.4. Logistics Training Activities in Vietnam

Increasing attention, with many universities and colleges training Logistics with high quality (see table)²

Table1. Logistics training facilities

Universities	Colleges
Foreign Trade University; Ho Chi Minh City University of Transport; Vietnam Maritime University; Vietnam National University Ho Chi Minh City; RMIT University; University of Transport and Communications; VNUHCM-University of Economics and Law; Vietnam National University Ho Chi Minh City Academy of Finance (Faculty of Taxation - Customs)...	College Of Foreign Economic Relation; The College of Finance and Customs;

General training goals of the schools³

²Source: self-built by author

³Source: MUST, BSc in Transportation and Logistics, posted on <http://must.edu.vn/dao-tao-cu-nhan/dao-tao-cu-nhan/cu-nhan-van-tai-va-logistics-bsc-in-transportation.html>

- Help students understand a system with in-depth knowledge, master management skills related to Transportation and Logistics
- Apply relevant theories to management, marketing, law, economics related to transport and logistics.
- Ability to analyze, know how to apply appropriate models in the organization's problems.
- Contribute to businesses in building a transportation and logistics system to optimize costs, save time, and help businesses create a competitive advantage.

4.2. The Incursion of the Accounting profession into Logistics

4.2.1. Accounting is of great importance to businesses

Every company needs an accounting department. Through the accounting department, managers can regularly monitor the production and business activities of their businesses, including the production process, market monitoring and internal control. From there, giving the appropriate assessment and direction for future business. Most importantly, the accounting apparatus will determine the right need to raise capital, choose funding sources, choose the mode of business leverage to raise capital, to preserve and develop capital, improve the company's income.

Accountants in the Logistics industry also perform general tasks in the accounting profession. However, due to the unique characteristics of the industry: foreign affairs and foreign exchange, therefore, accounting for difference in cost accounting and accounting accounts for receipts and payments on behalf of households with specific basic terms from using accounts: 131, 331 tracks accounts receivable, payable, collection on behalf of and pay on behalf.

4.2.2. Professional Competence of logistics accountant

For psychologists, competency is the combination of individual psychological characteristics and attributes suitable to the specific requirements of a certain activity in order to ensure that the activity is highly effective. Competencies are formed on the basis of natural substances and mostly come from work and practice.

According to us: Competence is a combination of attributes of individuals, including knowledge, skills, attitudes, in accordance with the requirements of a certain activity (task, job), make sure it works.

With the American point of view: Competencies are personal psychological factors that can help quickly complete work and act effectively. Therefore, the Competence consists of 2 parts: the visible and the invisible part.

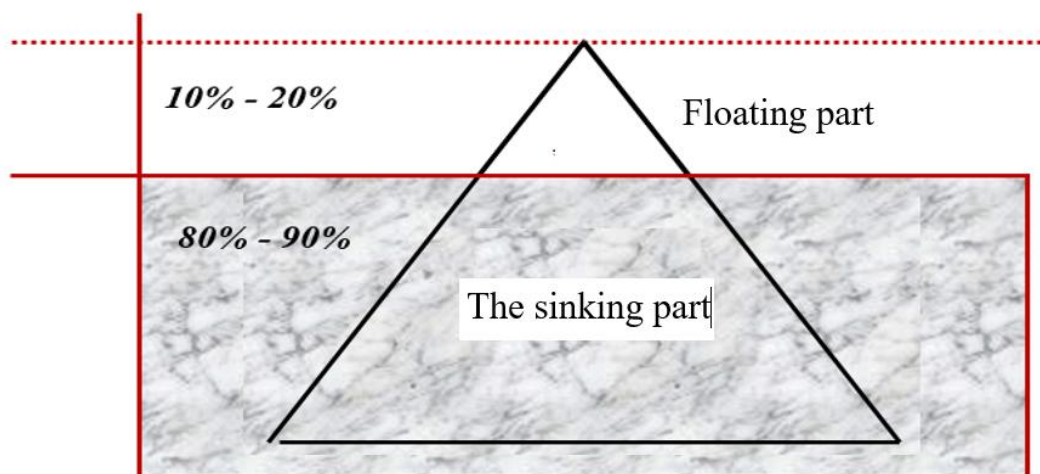


Figure5. *The icedrift of professional Competence*

Source: self-built by author from the point of view of America

The visible (10% - 20%) has been educated, trained, experienced, skillful, true feelings, ... Part is through the forms of assessment, interview, observation, and monitoring of books ...

The invisible (obscure, latent, metaphysical parts account for 80% - 90%) are Thinking style, Behavioral traits, Occupational interests, Job fit,

For psychologists, competency is the combination of individual psychological characteristics and attributes suitable to the specific requirements of a certain activity in order to ensure that the activity is highly effective. Competencies are formed on the basis of natural substances and mostly come from work and practice.

Competency is the ability to quickly and effectively complete a task, so the most commonly used competency model is ASK: Quality or Attitude, Skills and Knowledge (see figure)

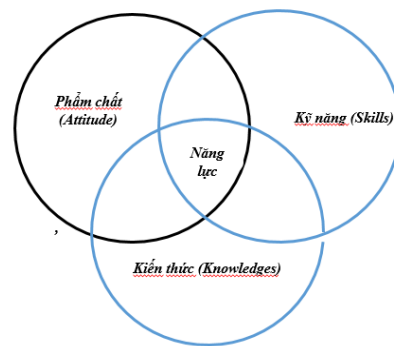


Figure6. ASK competency model

Source: self-built by author

Professional Competence

In education and training, the Competence development means the development of the ability to act for learners when participating in the profession - professional Competence.

Professional Competence is the sum of human psychological and physiological characteristics that meet the requirements of the profession. Professional Competence is formed and developed through educational, learning and labor activities. Learning and tireless work is the path of professional Competence development.

4.2.3. Professional development

Develop professional Competence on scientific bases from philosophy; psychology biology; sociology; educational reasoning. At the same time, the development of a student's professional Competence depends on many factors:

- * Objective factors: The influence of lecturers; Content, programs, methods and forms of organizing teaching, education in schools; Regularly practice professional training; Participation in activities at economic establishments; Mass media; Environment and learning conditions; The help of friends and relatives; Family traditions
- * Subjective factors: Biological and physical factors; sense of professional value; Motivation, ideal, career excitement; Knowledge and skills already exist in students; Positive self-awareness, creativity in learning and the will to practice;

4.2.4. Competence of accounting profession

Accounting profession is a combination of professional knowledge, skills and attitudes that allows to responsibly and effectively perform tasks and problems in different situations in the accounting profession and bring about good results. Accounting profession is classified into 3 main categories:

- (1) Professional competencies include: financial reporting and analysis, accounting management and control, income tax accounting, accounting information and information technologysystems, auditing and assuring, risk management corporate and governance, nonprofit accounting, accounting and audit strategy.
- (2) Skills include: Communication skills; creative thinking and problem solving; teamwork and leadership; change management.

(3)Values include: a model that represents attributes, behaviors and abilities that provide a foundation for professional ethical performance and work ethic and responsibility based on “Professional competencies”and “Skills”.

4.2.5. Professional competence of logistics accountants (At the request of logistics companies recruiting)

Sample of 35 logistics enterprises posting accountants recruiting information with the accounting profession qualifications. Actual figures are shown in the following table

Table2. *Accounting Proficiency Requirements of Logistics Employers*

Source: self-built by author

Seq.	Requirements	Frequency	Percent
1	Age	11	31,4
2	Accounting degree (intermediate, college, university)	32	91,4
3	English language proficiency	23	65,7
4	Office, Excel software	23	65,7
5	Experience in accounting for 1 year	25	71,4
6	Honesty, carefulness, accuracy, discipline and responsibility	20	57,2
7	Agile	04	11,2
8	Activeness	03	08,6
9	Progressive spirit	01	02,8
10	Job arrangement and planning skills	04	11,2
11	Work under pressure	17	48,6
12	Good healthy	01	02,8
13	Working full-time	05	14,3
14	Presentation skills, time management, accounting system management ability	01	02,8
15	Experience in ERP	03	08,6
16	Have experience working in companies in logistics and freight transportation	15	42,9
17	Proficient in accounting reports and other related reports	05	14,3
18	Understand current accounting policies and standards	03	08,6
19	Understand current accounting and tax laws	04	11,2
20	Proficient in accounting software	09	25,7
21	Looking forward to working in the company for a long time	04	11,2
22	Female gender	06	17,1
23	Male gender	02	05,7
24	Household	03	08,6

In which, the professional competency requirements that most (from 40%) the employers are particularly interested in (see table).

Table3. *The required criteria reaches from 40%*

Source: self-built by author

Seq.	Requirements	Frequency	Percent
1	Accounting degree (intermediate, college, university)	32	91,4
2	Experience in accounting for 1 year	25	71,4
3	English language proficiency	23	65,7
4	Office, Excel software	23	65,7
5	Honesty, carefulness, accuracy, discipline and responsibility	20	57,2
6	Work under pressure	17	48,6
7	Have experience working in companies in logistics and freight transportation	15	42,9

Reviews: With the requirement of a degree (91.4%), it shows that logistics businesses respect the accounting training in the training institutions. In particular, the fact that logistics enterprises attach great importance to the quality of labor, especially emphasizing two specific qualities in logistics operations: Honesty, carefulness, accuracy, discipline and responsibility; Work under pressure

The common point here: on the theoretical basis of the professional Competence built up in the training process (intermediate, college, university), logistics companies need 7 more specific qualities as mentioned above. .

From the above recruitment practice, draw the rule or value orientation of the candidate to the logistics company that wants to create a new value system and requires the candidate to also contribute to creating that new value system, not only when recruited but also before (see table)

Table4. *New Values Table*

Seq.	The value that the business aims for	Quality of applicant
	Create new intellectual property	Desire creates something new
	Enthusiastic, constantly working.	Love, passion for work
	Delicate and ingenious in operation	Optimistic, confident overcoming difficulties
	Recognize and develop the values of and for the company.	Respect and promote the actual value of the brand, talent and customer relationships.
	Current challenge.	Courageous, determined to build up the good.
Seq.	The value that the business aims for	Quality of applicant
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	Recognize and develop the values of and for the company.	Respect and promote the actual value of the brand, talent and customer relationships.
	Current challenge.	Courageous, determined to build up the good.

Source: self-built by author based on Jay Conrad Levison & David E. Perry, "The art of job hunting 2.0", Youngpublisher, pg. 25

5. ORIENTATION OF TRAINING AND DEVELOPMENT OF PROFESSIONAL COMPETENCE IN LOGISTICS ACCOUNTING

5.1. Scientific Basis for Orientation

Starting from the international and domestic context, the logistics industry, the Prime Minister's Decision No. 175 QĐ-TTg dated January 27, 2011 approving the "overall development strategy for the service sector of Vietnam to 2020" has been stated: "Considering logistics as a key factor to promote the development of production, the distribution system of other service industries and goods circulation".

The development of the logistics industry and logistics human resources have become a national program. Vietnam's logistics industry is facing many challenges, especially human resources. The demand for using human resources National to 2025 is about 300,000 professional staff with professional qualifications, ICT and English to meet the requirements in the conditions of Industrial Revolution 4.0, out of about 1.2 million people are active in the logistics sector.

5.2. Oriented content

In accordance with the characteristics in universities: "Turn the training process into the self-training process", it is possible to point out the following orientations:

5.2.1. Orientation with schools and training institutions: good performance of the functions and missions committed to the society. Combined with social orientation on the basis of practical requirements. Should there be more additional topics in the current training program? Specifically, the topic of Accounting Practice in logistics activities

One of the key principles of the competency-based approach is to focus on learning outcomes and effectiveness, not the learning process. These results must be presented in specific numbers, immediately identified during the analysis and must be widely publicized and accessible. Training according to professional competency standards is based on scientific unification principles. First of all, focus on the development of the professional competencies of teachers. At the same time, to bring into play the positive effects from factors affecting the professional development of students as mentioned above.

5.2.2. Orientation to coordinate with family and society in training and developing professional Competence for students

The family is a miniature society, the family is the cell of the society, and plays a particularly important role in the education and training of the young generation. Family must be a place to prepare the foundation of moral qualities + Mental health, physical strength + Professional need for genuine work. Therefore, training institutions should have cooperation and discuss with families on training directions and contents

5.2.3. Oriented with the Students Themselves

On the basis of training from family, school and society, each student needs to build a background of common professional competencies + self-training in a specific career direction (preparing the mind for practice in the following years). Self-training content = PD for personal development (80%) + BD for professional development (20%)

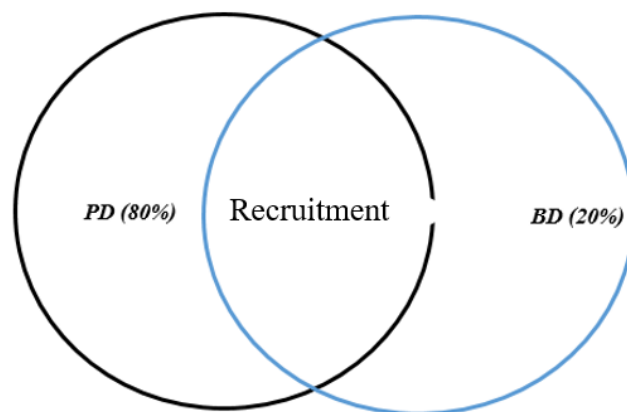


Figure7. Professional competence through self-training

Source: self-built by author

5.2.4. Orientation of international cooperation in training and developing Competence of logistics accounting profession

To meet the integration needs, it is necessary to have development strategies associated with the synchronous implementation of solutions in each stage to develop the Competence of logistics accounting profession; International cooperation to improve the quality of human resources is a very necessary requirement. Standardize the teaching staff according to regional and international standards. Training for teachers according to programs of advanced countries: In the framework of Vietnam-Germany cooperation on vocational training, GIZ, ILO, etc....

5.2.5. Orientation on training results to develop professional logistics accounting skills - instead of conclusions

Training to develop the Competence of logistics accounting profession needs to meet the general requirements (see the following figure):

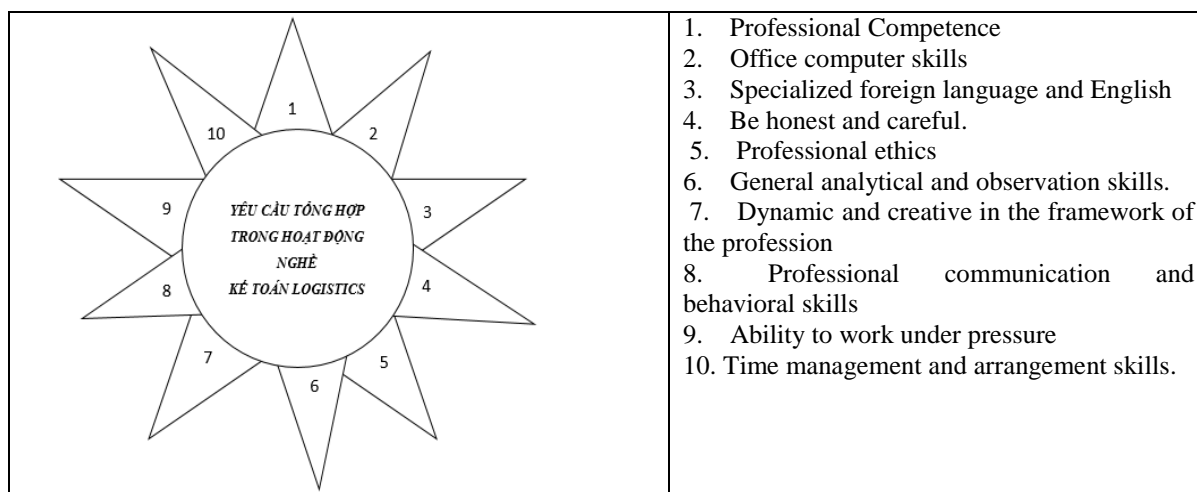


Figure8. Competence of the logistics accountant

Source: self-built by author

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