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Article

A STUDY ON THE FACTORS AFFECTING IFRS INTEGRATION IN UNDERGRADUATE ACCOUNTING CURRICULA AT VIETNAMESE UNIVERSITIES

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Abstract: This research seeks to determine the elements influencing the integration of international Financial Reporting Standards (IFRS) into the undergraduate accounting curricula at Vietnamese universities. The study was carried out at 18 higher education institutions, involving 219 lecturers who are directly engaged in teaching this subject in Vietnam. The authors employed a multiple regression analysis method, utilizing SPSS software on the gathered data to evaluate the effects of various factors on the integration of IFRS into the undergraduate accounting program. The findings reveal that six factors significantly and positively influence the degree of IFRS integration in the undergraduate accounting curriculum, ranked from most to least influential: (i) Competence and awareness of lecturers, (ii) Professional organizations and stakeholders, (iii) Policies and regulations from regulatory authorities, (iv) Student capability and motivation, (v) Teaching methodologies, and (vi) Leadership within the educational institution. The results of the research highlight that lecturers are the most crucial element in effectively delivering and implementing IFRS within the educational setting. Furthermore, the study indicates that the integration of IFRS necessitates collaboration among lecturers, students, universities, and pertinent organizations to ensure that the undergraduate accounting curriculum aligns with international integration standards.
Keywords: Curricula; Education and training; Lecturer; IFRS; Accounting sector

1. Introduction

The integration and alignment with international accounting standards is increasingly becoming an essential trend amid economic globalization. A study conducted by Nguyen and Nguyen (2022) reveals that the Ministry of Finance of Vietnam has developed a roadmap for the adoption of IFRS, aimed at assisting Vietnamese enterprises in better aligning with the global accounting framework, enhancing their capacity to attract foreign investment, and fulfilling the information transparency demands of stakeholders. This roadmap creates an urgent need for the higher education system in accounting and auditing to undergo significant reforms in training programs to ensure the provision of human resources that meet the requirements of both domestic and international labor markets.

However, the current state of training reveals a considerable disparity between the integration requirements and the actual implementation capabilities at Vietnamese universities. Research by Trinh (2021) indicates that the IFRS curriculum in Vietnam lacks uniformity, the availability of comprehensive IFRS materials is limited, and the teaching staff often lacks practical experience and possesses inadequate foreign language skills, which complicates the process of accessing and imparting international standards. Furthermore, the teaching methodologies remain traditional, with minimal emphasis on discussion and case analysis in accordance with IFRS, while assessment methods predominantly rely on rote memorization, failing to accurately reflect students' competencies in applying the standards. These shortcomings are significantly obstructing the implementation of IFRS in accounting education. Particularly, as enterprises near the deadline for IFRS adoption as outlined in the national roadmap, human resources that are not adequately equipped with the standards will face diminished competitiveness and an inability to meet labor market demands. Consequently, it is essential to examine the factors influencing the incorporation of IFRS into the undergraduate accounting curriculum at Vietnamese universities. The findings of this research will assist universities in clearly identifying the elements that either facilitate or obstruct this integration, thus allowing for the proposal of suitable solutions to innovate the training program, enhance the teaching staff, improve the learning materials system, and increase the effectiveness of accounting training that incorporates IFRS. Structurally, in addition to the introduction, the article will comprise the following sections: Research overview and research hypotheses, research methods, research results and discussion, conclusion, limitations, and future research directions.

2. Research overview

International Financial Reporting Standards (IFRS) refer to a set of accounting standards issued by the International Accounting Standards Board (IASB) aimed at establishing a universal global language for accounting, ensuring that financial statements are presented in a consistent, transparent, reliable, and easily comparable manner, irrespective of industry, country, or region. At present, the IASB has issued and is enforcing 25 International Accounting Standards (IAS) and 16 IFRS. These standards are continually updated, revised, and supplemented by the IASB to better reflect the evolution of the global financial market and to enhance the transparency and comparability of financial reporting information. The integration of IFRS into the undergraduate accounting program is understood as the process of embedding IFRS principles and content into the curriculum and teaching activities of the undergraduate accounting program at universities.

In recent years, numerous studies conducted globally have examined the elements that influence the integration of IFRS into undergraduate accounting curricula. These studies reveal that the incorporation of IFRS is affected not only by internal factors within higher education institutions, such as faculty expertise, student awareness, teaching methodologies, and educational resources (Riaz et al., 2022), but also by external influences including support from professional organizations, university policies, and the cultural and legal frameworks of each nation.

Policies and legal regulations

The incorporation of IFRS into undergraduate accounting programs transcends mere teaching proficiency; it is also the outcome of a framework of policies and regulations characterized by organizational, legal, and international dimensions. In Vietnam, the Ministry of Finance's directive regarding the timeline for implementing IFRS in enterprises has imposed policy pressures, compelling universities to allocate resources for training accounting professionals in alignment with integration trends. As businesses transition to financial reporting in accordance with IFRS, they will prioritize the recruitment of graduates possessing IFRS knowledge and skills, which in turn necessitates that educational institutions revise their training programs (Le et al., 2020). Consequently, the authors propose the hypothesis:

H1: Policies and legal regulations exert a positive influence on the degree of IFRS integration into undergraduate accounting curricula at universities.

Leadership within higher education institutions

Leadership within higher education institutions is pivotal in steering strategy and overseeing the professional activities of accounting training departments. This aspect significantly impacts the integration of IFRS into the curriculum. When administrators demonstrate a strong commitment to implementing IFRS, they can foster positive motivation among faculty, emphasize the significance of IFRS in educational direction, and thus expedite the transformation of the training program content. Furthermore, institutions of higher education that possess a clear vision and effective mechanisms for the allocation of resources and assets tend to achieve greater success in incorporating IFRS into their educational programs (Zhu et al., 2011). Consequently, the authors put forth the hypothesis:

H2: Leadership within higher education institutions positively influences the degree of IFRS integration into undergraduate accounting curricula at universities.

Lecturers' competence and awareness

The incorporation of IFRS into undergraduate accounting programs is significantly shaped by factors related to faculty. Firstly, the professional qualifications and international certifications of lecturers are crucial in their capacity to effectively teach and implement IFRS content. Previous research suggests that individuals with professional certifications possess a superior understanding of IFRS compared to those lacking such qualifications (Al-Bukhrani et al., 2025). Secondly, the awareness of lecturers regarding the significance of IFRS for students' future employment opportunities is a vital consideration. For example, at Qatar University, faculty members assert that instructing students in IFRS is vital for improving their career prospects, thus they prioritize its incorporation into accounting curricula (Riaz et al., 2022). Thirdly, the English language proficiency and teaching communication skills of lecturers have a considerable impact on the integration of IFRS, as the majority of IFRS resources are available in English, necessitating that instructors accurately understand and communicate the material to their students (Le et al., 2022). In light of these points, the following hypothesis is put forward:

H3: Lecturers' competence and awareness positively influence the degree of IFRS integration into undergraduate accounting curricula at universities.

Teaching methodologies

Teaching methodologies significantly impact the effectiveness and success of integrating IFRS into the undergraduate accounting curriculum. The emphasis on teaching IFRS through a principle-based approach is growing. This method is in harmony with the principle-oriented nature of IFRS, moving beyond strict rule-based instruction, thus enabling students to gain a profound understanding of the core of each standard and the capacity to apply it in real-world contexts (Jackling et al., 2013). Moreover, interactive teaching methods such as group discussions, role-playing, or case studies have demonstrated high effectiveness in imparting IFRS knowledge, particularly within a university educational environment. Therefore, the authors present the hypothesis:

H4: Teaching methodologies influence the degree of IFRS integration into the undergraduate accounting curricula at universities.

Students' learning competence and motivation

Research conducted by Riaz and associates (2022) indicates that students exhibit a keen interest in learning about IFRS, as they acknowledge its significance for their future career prospects. Le and associates (2022) contend that active engagement from students enhances the quality of teaching. The capacity to assimilate professional knowledge, along with self-directed learning and research abilities, fosters a more effective approach to IFRS. Furthermore, proficiency in English plays a crucial role in the ability to access international resources and comprehend IFRS material. Consequently, the authors put forth the hypothesis:

H5: Students' learning competence and motivation positively influence the degree of IFRS integration into undergraduate accounting curricula at universities.

Professional organizations and stakeholders

The incorporation of IFRS into undergraduate accounting programs is not merely a consequence of educational policies; it is also significantly shaped by professional organizations within the accounting and auditing sectors. These organizations serve as a link between practitioners and the educational framework, aiding in the promotion of IFRS inclusion in training curricula in various formats. In ASEAN nations, this role is further amplified as local professional organizations collaborate with governmental bodies and media to enhance public awareness and institutional preparedness for IFRS (Joshi et al., 2016).

From the standpoint of recruiting firms, Glover and Werner (2015) note that numerous employers in the accounting sector seek candidates with a robust understanding of IFRS; however, the pace at which IFRS is being integrated into university curricula has not aligned with the actual demand. Thus, the authors propose the hypothesis:

H6: Professional organizations and stakeholders exert a positive influence on the degree of IFRS integration into undergraduate accounting curricula at universities.

Consequently, by building upon earlier research and tailoring it to the context of accounting education at Vietnamese universities, along with insights from experts in accounting and auditing, the authors put forward a research model that identifies the factors influencing the degree of IFRS integration in undergraduate accounting curricula at Vietnamese universities. The suggested model encompasses the following independent variables: Policies and legal regulations, Leadership within higher education institutions, Lecturers' competence and awareness, Teaching methodologies, Students' learning competence and motivation, Professional organizations and stakeholders.

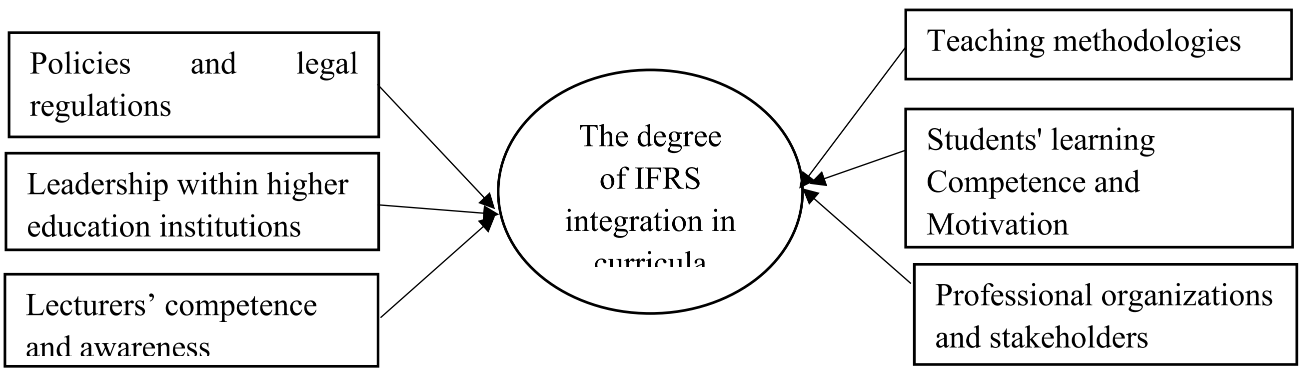

Figure 1. Proposed research model

3. Research methods

3.1. Survey instruments and measurement scales

In this research, the authors employ a blend of qualitative and quantitative methodologies. Qualitative research is performed through a literature review and comprehensive interviews with experts in accounting, as well as university lecturers specializing in the accounting discipline, to pinpoint and enhance the factors influencing the incorporation of IFRS into undergraduate accounting curricula at Vietnamese universities. The indicators used to measure the IFRS integration variable are derived and modified from the study conducted by Le et al. (2022) and informed by in-depth interviews with experts to align with the context of Vietnamese universities. The indicators concerning policies and legal frameworks, leadership within higher education institutions, the capabilities and awareness of lecturers, teaching methodologies, students' learning abilities and motivation, as well as support from professional organizations and stakeholders, are developed based on the research of Sharma et al. (2017), Glover & Werner (2015), Le et al. (2022), Al-Bukhrani et al. (2023), and findings from in-depth interviews (Appendix).

3.2. Research sample and data collection

In this research, the participants surveyed are lecturers who teach accounting at universities in Vietnam, as they possess the most expertise regarding the teaching process and the current status of IFRS integration in undergraduate accounting programs. The survey questionnaire was distributed to accounting lecturers at training institutions in Vietnam through email and the Google Docs online survey tool, utilizing a convenience sampling approach.

According to Tabachnick & Fidell (2007), the necessary sample size for a multiple regression model is calculated using the formula: $N \geq 50 + 8p$, where p represents the number of independent variables. In this research, the number of independent variables was determined to be 6, thus the minimum required sample size was 98 observations. To ensure the representativeness and reliability of the data, the authors distributed 300 questionnaires and received 219 valid responses for analysis. Among these, there were 15 public institutions (response rate 82.65%) and 3 private institutions (response rate 17.35%). The final data were analyzed using SPSS 20.

4. Research results and discussion

4.1. Reliability assessment of the measurement scale

The results of the empirical tests show that all variables have item-total correlation coefficients exceeding 0.3 and Cronbach's Alpha coefficients above 0.6, indicating that all variables are appropriate for conducting further analyses (refer to Table 1).

Table 1. Reliability assessment results of the measurement scale

Variable	Scale mean if item deleted	Scale variance if item deleted	Corrected item–total correlation	Cronbach's Alpha if item deleted
Policies and legal regulations Cronbach's Alpha = 0.800				
LAW1	6.6347	3.591	0.726	0.635
LAW2	6.7078	4.767	0.547	0.822
LAW3	6.6210	4.035	0.673	0.697
Leadership within higher education institutions Cronbach's Alpha = 0.819				
LEAD1	8.2237	1.395	0.620	0.819
LEAD2	8.0457	1.585	0.764	0.684
LEAD3	8.2785	1.459	0.664	0.761
Professional organizations and stakeholders (STAKE) Cronbach's Alpha = 0.916				
STAKE1	10.3379	7.472	0.802	0.894
STAKE2	10.4247	7.548	0.808	0.892
STAKE3	10.4018	7.443	0.810	0.891
STAKE4	10.3973	7.424	0.814	0.890
Lecturers' competence and awareness Cronbach's Alpha = 0.937				
TEACH1	13.4612	16.048	0.886	0.913
TEACH2	13.3744	18.254	0.763	0.935
TEACH3	13.4932	17.306	0.841	0.921
TEACH4	13.4247	16.071	0.900	0.910
TEACH5	13.4247	18.282	0.777	0.933
Teaching methodologies (METH) Cronbach's Alpha = 0.915				
METH1	10.7123	7.692	0.845	0.878
METH2	10.7397	7.331	0.895	0.859
METH3	10.8082	7.605	0.777	0.900

METH4	10.7123	7.683	0.719	0.922
Students' Learning Competence and Motivation Cronbach's Alpha = 0.970				
STUD1	10.9863	9.170	0.886	0.971
STUD2	10.9954	8.995	0.937	0.957
STUD3	11.0091	8.991	0.935	0.957
STUD4	11.0228	8.958	0.940	0.956
Dependent variable - Extent of IFRS integration Cronbach's Alpha = 0.875				
IFRS1	23.9041	30.298	0.737	0.849
IFRS2	23.9772	30.087	0.774	0.846
IFRS3	23.9635	30.035	0.761	0.847
IFRS4	23.9635	30.081	0.765	0.846
IFRS5	23.7534	32.691	0.555	0.867
IFRS6	23.8721	31.488	0.669	0.857
IFRS7	24.2146	30.931	0.461	0.884
IFRS8	24.2283	30.480	0.501	0.879

Source: Results of data analysis using SPSS

4.2. Exploratory Factor Analysis (EFA)

Exploratory factor analysis concerning the independent variables is elaborated in Table 2.

The findings of the research indicate that 23 observed variables are categorized into 6 factors, with all observed variables exhibiting factor loadings exceeding 0.7. The KMO coefficient stands at 0.816 (within the acceptable range of 0.5 to 1); the Eigen value is 1.423 (>1); the total variance extracted amounts to 80.868% (>50%); Bartlett's test reveals a significance level of 0.000 (which is below 5%). Consequently, the independent variables fulfill both criteria of "Convergent Validity" (where observed variables converge on the same factor) and "Discriminant Validity" (where observed variables associated with this factor are distinguishable from other factors).

Exploratory factor analysis (EFA) pertaining to the dependent variable is presented in Table 3.

Table 2. Rotated factor matrix of independent variables

Observed Variables	Component					
	1	2	3	4	5	6
TEACH1	0.863					
TEACH4	0.854					
TEACH3	0.833					
TEACH2	0.826					
TEACH5	0.725					
STUD4		0.911				
STUD2		0.901				

STUD3		0.900				
STUD1		0.877				
METH2			0.905			
METH1			0.871			
METH3			0.843			
METH4			0.766			
STAKE4				0.845		
STAKE2				0.828		
STAKE1				0.823		
STAKE3				0.813		
LEAD2					0.909	
LEAD3					0.854	
LEAD1					0.814	
LAW1						0.842
LAW3						0.831
LAW2						0.767

Source: Results of data analysis using SPSS

Table 3. KMO Test and Bartlett's Test

KMO		0.816
Bartlett's Test	Approx. Chi-Square	5348.883
	df	253
	Sig,	0.000

Source: Results of data analysis using SPSS

The findings from the EFA analysis validated that the factor measurement structure influencing the implementation of IFRS is stable, suitable, and reliable. The KMO coefficient was notably high (0.816), and the total extracted variance surpassed the standard threshold (80.868%), indicating that the model comprising 6 factors can account for the majority of the variance in the data.

4.3. Regression Analysis

A multivariate linear regression analysis was conducted to assess the impact of independent factors (TEACH, STUD, METH, STAKE, LEAD, LAW) on the dependent variable, which represents the extent of IFRS integration in the undergraduate accounting curriculum (IFRS).

Table 4. Regression analysis results

Model Summaryb					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson

1	0.807a	0.651	0.641	0.47060	1.734
a. Predictors: (Constant), STUD, LEAD, LAW, STAKE, METH, TEACH					
b. Dependent Variable: IFRS					

Source: Results of data analysis using SPSS

The outcomes of the multiple linear regression indicate that the model demonstrates a high level of fit. The multivariate correlation coefficient R = 0.807 reflects a strong relationship between the set of independent variables and the dependent variable. The determination coefficient $R^2 = 0.651$ reveals that approximately 65.1% of the variance in the degree of IFRS integration is accounted for by the 6 independent factors within the research model.

The results of the multiple linear regression analysis indicate that the model demonstrates a high level of fit. The multiple correlation coefficient (R = 0.807) reflects a strong relationship between the set of independent variables and the dependent variable. The determination coefficient $R^2 = 0.651$ reveals that approximately 65.1% of the variance in the degree of IFRS integration is accounted for by the 6 independent factors within the research model.

Table 5. ANOVA Test Table

ANOVAa						
Model		Sum of squares	df	Mean square	F-value	Sig.
1	Regression	87.502	6	14.584	65.851	0.000b
	Residual	46.951	212	0.221		
	Total	134.453	218			
a. Dependent Variable: IFRS						
b. Predictors: (Constant), STUD, LEAD, LAW, STAKE, METH, TEACH						

Source: Results of data analysis using SPSS

The results of the ANOVA test conducted on the linear regression model indicate an F value of 65.851 and a significance level (Sig.) of 0.000, which is less than 0.05. This finding confirms the statistical significance of the regression model. Consequently, the developed model is appropriate for the actual data, demonstrating a statistically significant linear relationship between the independent variables and the dependent variable.

Table 6. Table of estimated linear regression coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t-statistic	Sig.	Collinearity Statistics	
		B	Std. Error	β			Tolerance	VIF
1	(Constant)	0.019	0.288		0.066	0.947		
	LAW	0.121	0.036	0.150	3.354	0.001	0.827	1.209
	LEAD	0.115	0.056	0.085	2.057	0.041	0.956	1.046
	STAKE	0.173	0.044	0.198	3.898	0.000	0.637	1.571
	TEACH	0.353	0.041	0.462	8.576	0.000	0.568	1.761
	METH	0.104	0.042	0.119	2.451	0.015	0.693	1.442
	STUD	0.103	0.039	0.130	2.607	0.010	0.660	1.516

Source: Results of data analysis using SPSS

A thorough examination of the regression coefficients reveals that all independent variables possess a significance value below 0.05, indicating that each one has a statistically significant effect on the dependent variable.

In conclusion, the findings from the multiple linear regression indicate that all six factors exert a positive and significant influence on the degree of IFRS integration within the undergraduate accounting curriculum. Notably, the factor "competence and awareness of lecturers" demonstrates the most substantial effect, underscoring the essential role of the teaching staff in disseminating and applying IFRS in the educational setting. Additionally, other factors such as professional organizations and stakeholders, legal policies and regulations, student competence and motivation, teaching methodologies, and the leadership of higher education institutions also contribute significantly to fostering a thorough and effective IFRS integration process.

4.4. Discussion

The results of the regression analysis validated that all six factors have a positive and statistically significant effect on the level of IFRS integration in the undergraduate accounting curriculum.

Hypothesis H1 - Policies and legal regulations (LAW):

The regression analysis indicates that the legal factor exerts a positive and statistically significant influence. This finding aligns with the research conducted by Le et al. (2022) and Phan (2020), which propose that the Vietnamese Ministry of Finance's issuance of the IFRS implementation roadmap serves as a primary catalyst for universities to proactively revise their curriculum content in accordance with international standards. Consequently, the legal factor not only establishes a policy framework but also plays a role in applying positive pressure, compelling higher education institutions to evolve and meet integration demands.

Hypothesis H2 - Leadership within higher education institutions (LEAD):

The leadership factor demonstrates a positive and statistically significant effect, albeit with a moderate level of influence. This suggests that the leadership team's involvement in strategic planning, resource distribution, and guiding IFRS training is essential, though the actual impact is contingent upon the specific implementation capabilities of each higher education institution. This finding is corroborated by the study conducted by Le et al. (2022), which emphasizes that the leadership team's commitment and vision are fundamental prerequisites for fostering change in accounting education.

Hypothesis H3 – Lecturers' competence and awareness (TEACH):

This factor exhibits the most substantial impact on the degree of IFRS integration. This conclusion is consistent with the findings of Al-Bukhrani et al. (2023) and Riaz et al. (2022) and reflects the current situation in Vietnam, where instructor competence is pivotal for the successful transition to undergraduate accounting programs that meet international standards.

Hypothesis H4 - Teaching methodologies (METH):

The teaching methods factor has a positive and statistically significant effect. This conclusion is supported by the studies of Le et al. (2022) and Sharma et al. (2017), which indicate that flexibility in teaching approaches facilitates learners' understanding of complex international accounting concepts, thereby improving the effectiveness of learning and the practical application of IFRS.

Hypothesis H5 - Students' learning competence and motivation (STUD):

The regression analysis indicates that this factor exerts a positive and statistically significant influence. These findings align with the research conducted by Riaz et al. (2022), which underscores the necessity of nurturing intrinsic motivation among learners within the context of internationalized education. Therefore, enhancing students' English language skills, self-research capabilities, and proactive learning attitudes is an essential focus area in IFRS training.

Hypothesis H6 - Professional organizations and Stakeholders (STAKE):

This factor demonstrates a significant positive effect. The findings validate the directional and supportive function of professional organizations such as ACCA, ICAEW, VACPA, and various accounting and auditing firms in the execution of IFRS. These organizations not only offer educational resources and training programs but also play a crucial role in linking educational institutions with the job market. This outcome is consistent with the research by Sharma et al. (2017) and Glover & Werner (2015), which indicates that effective coordination between training institutions and professional organizations is essential for the successful and sustainable implementation of IFRS.

5. Conclusion

The findings of the research indicate that the incorporation of IFRS into the undergraduate accounting curriculum at Vietnamese universities is not only a requirement of policy but also serves as a significant catalyst for innovation within the Vietnamese accounting education system. The six factors identified in the research model do not function in isolation; rather, they interact with one another to create a transformation value chain. In this chain, legal policy establishes the framework, leadership and educators are responsible for implementation, while students and professional organizations play crucial roles in disseminating and sustaining effectiveness. These results suggest that the integration of IFRS should be perceived as a process aimed at enhancing organizational and human capacity, rather than simply modifying the curriculum content. To ensure long-term effectiveness, higher education institutions must effectively combine policy direction, university governance, staff development, and innovative teaching methods, while also maintaining consistent engagement with the accounting and auditing professional community.

Despite the achievement of certain results, the study is not without its limitations:

Firstly, concerning the sampling method. The research employed a convenience sampling approach, which may result in the sample not adequately representing the characteristics of all universities in Vietnam. This limitation could hinder the generalizability of the research findings.

Secondly, with respect to the scale and scope of the survey. The collection of 219 valid survey responses presents a considerable limitation, as this number is insufficient to thoroughly represent the diversity of regions, types of educational institutions (both public and private), or the scale of training. Furthermore, restricting the survey sample to solely the group of lecturers implies that the study predominantly reflects the viewpoints of teachers, failing to encompass the various influencing factors present within the entire accounting education ecosystem.

6. Appendix

Summary table of observed variables

Variable name	Indicator (Observed Variable)	Source	Code
Integration of IFRS in the Curriculum (IFRS)	University leadership regularly organizes training/upskilling programs on IFRS for lecturers	Le et al. (2022)	IFRS_1
	IFRS standards are systematically embedded in accounting courses within the curriculum	In-depth interviews	IFRS_2
	Student assessment activities incorporate requirements for applying IFRS in accounting scenarios	In-depth interviews	IFRS_3
	IFRS is deeply integrated into high-quality programs, dual-degree programs, or internationally accredited programs (ACCA, ICAEW, CMA, etc.)	In-depth interviews	IFRS_4
	IFRS teaching materials (in Vietnamese and English) are provided and standardized	Le et al. (2022)	IFRS_5
	Facilities and IT infrastructure support IFRS teaching and learning	Le et al. (2022)	IFRS_6

	The university collaborates with professional bodies (ACCA, ICAEW, VAA, VACPA, etc.) to implement IFRS in accounting education	Le et al. (2022)	IFRS_7
	Stakeholders (enterprises, auditors, alumni) participate in providing feedback and adjusting IFRS content in the curriculum	Le et al. (2022)	IFRS_8
Policies and Legal regulations (LAW)	The IFRS adoption roadmap issued by the Ministry of Finance of Vietnam positively influences IFRS integration in accounting curricula	Le et al. (2022)	LAW_1
	Vietnam's participation in international integration promotes IFRS integration into accounting education programs	In-depth interviews	LAW_2
	The improvement of the legal framework related to IFRS positively supports training institutions in integrating IFRS into accounting curricula	In-depth interviews	LAW_3
University leadership (LEAD)	University leadership with clear vision and direction positively influences IFRS integration in accounting curricula	Le et al. (2022)	LEAD_1
	Leadership commitment and attention enhance the effectiveness of IFRS integration	In-depth interviews	LEAD_2
	Leadership ensures adequate provision of facilities (materials, libraries), equipment, and necessary resources to support IFRS integration	Le et al. (2022) & In-depth interviews	LEAD_3
Lecturers' Competence and Awareness (TEACH)	Lecturers' in-depth expertise and ability to update knowledge in international accounting enhance IFRS integration	Al-Bukhrani et al. (2023), Le et al. (2022) & In-depth interviews	TEACH_1
	Lecturers holding international professional certifications (ACCA, CPA, CIMA, etc.) facilitate IFRS integration	Al-Bukhrani et al. (2025), In-depth interviews	TEACH_2
	Lecturers' awareness of the importance of IFRS for students' career opportunities promotes IFRS integration	Riaz et al. (2022), Survey	TEACH_3
	Lecturers' English proficiency enhances access to and delivery of IFRS content	Le et al. (2022) & In-depth interviews	TEACH_4
	Knowledge sharing and professional collaboration among lecturers improve IFRS integration effectiveness	In-depth interviews	TEACH_5

Teaching Methodologies (METH)	The use of simulation-based teaching methods improves IFRS integration effectiveness	Le et al. (2022)	METH_1
	Application of modern technologies and teaching tools enhances IFRS teaching and integration	In-depth interviews	METH_2
	Active learning methods promote effective IFRS integration	Le et al. (2022)	METH_3
	Flexibility in teaching approaches enhances IFRS integration effectiveness	Le et al. (2022)	METH_4
Students' competence and learning motivation (STUD)	Awareness of IFRS relevance to career opportunities motivates students to actively learn and support IFRS integration	Riaz et al. (2022)	STUD_1
	Students' active participation in learning enhances IFRS integration effectiveness	Le et al. (2022)	STUD_2
	Students' self-learning and research capabilities support IFRS integration	Le et al. (2022)	STUD_3
	Students' English proficiency affects access to international materials and IFRS integration levels	Le et al. (2022)	STUD_4
Professional organizations and Stakeholders (STAKE)	Professional accounting and auditing organizations play a guiding role in promoting IFRS integration	Sharma et al. (2017)	STAKE_1
	Support from professional bodies in knowledge updating and training enhances IFRS integration effectiveness	Sharma et al. (2017)	STAKE_1
	Employers' demand for IFRS-knowledgeable candidates positively influences IFRS integration	Glover & Werner (2015)	STAKE_1
	Feedback from alumni networks influences adjustments and integration of IFRS content in curricula	Le et al. (2022)	STAKE_1

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